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State of Iowa
1919

REPORT ON

Municipal Finances

FOR THE

YEAR ENDING MARCH 31, 1919

Statistics of Cities and Towns of Iowa

FRANK S. SHAW
Auditor of State

Published by
THE STATE OF IOWA
Des Moines

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TABLE OF CONTENTS

	Page
Letter of Transmittal	vii
Municipal Accounting Law	xiii
List of cities and towns alphabetically by counties, with population	xvi-xxiv
TABLE A—Summary of financial transactions of cities, graded by Population	2-57
TABLE NO. 1	58-61
Date of Incorporation; Area; Population; Payments During Year; Cash, Balance and Trust Accounts.	
TABLE NO. 1 (Continued)	58-61
Receipts and Balances; Cash on Hand at Beginning of Year; Private Trust Account; Total Special Assessments.	
TABLE NO. 2—PAYMENTS FOR GENERAL AND MUNICIPAL SERVICE EXPENSE	62-65
Salaries, Wages and Other Expenditure of Each Office or Department.	
TABLE NO. 2—PAYMENTS FOR GENERAL AND MUNICIPAL SERVICE EXPENSE (Continued)	66-69
Salaries Police Departments; Salaries and Wages Fire Departments; Expense, Water for Hydrants; Department of Inspection; Pounds; Police and Fire Alarm Systems; Miscellaneous; Salaries, Wages and Expenditures Health Department.	
TABLE NO. 2—PAYMENTS FOR GENERAL AND MUNICIPAL SERVICE EXPENSE (Continued)	70-73
General Administration Expense; General Street Expenditures; Street Paving and Curbing; Sidewalks and Crossings, Bridges, other than Toll; Snow Removal; Street Lighting; Street Sprinkling; Street Cleaning; Miscellaneous.	
TABLE NO. 2—PAYMENTS FOR GENERAL AND MUNICIPAL SERVICE EXPENSE (Continued)	74-77
General Administration; General Park and Garden Expense; Libraries; Damage Settlements and Judgments; Printing and Stationery; Refund of Taxes; License, etc.; Miscellaneous.	
TABLE NO. 3—PAYMENTS FOR MUNICIPAL INDUSTRY EXPENSE	78-81
Payments to Public for Salaries and Wages and for Miscellaneous Objects; Water works; Electric Light Works; Markets and Public Scales; Cemeteries; Crematories; Miscellaneous.	
TABLE NO. 4—PAYMENTS FOR OUTLAY	82-85
General Government; Protection of Life and Property; Health Department and Sanitation; Highways; Libraries; Recreation; Municipal Industries.	
TABLE NO. 5—PAYMENTS FOR OUTLAY AND PAYMENTS OF INTEREST ON MUNICIPAL DEBT OBLIGATIONS	86-89
Salaries and Wages; Purchase of Equipment; Contracts for Construction; Miscellaneous Objects; Interest on Municipal Debt Obligations.	
TABLE NO. 6—PAYMENTS AND RECEIPTS ON ACCOUNT OF THE PRINCIPAL OF THE PUBLIC DEBT	90-93
Payments for Redemption or Cancellation of Debt Obligations; Receipts from Debt Obligations Issued; Excess of Receipts Over Payments; Excess Payments Over Receipts.	

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TABLE NO. 7—RECEIPTS FROM GENERAL AND COMMERCIAL REVENUES 94-97

From General Revenue Tax; Poll Taxes for City Government; Special Assessments; Franchise Taxes; From Licenses, Permits, and Fines; Gifts from Individuals and Corporations.

TABLE NO. 8—DEPARTMENTAL RECEIPTS FROM MUNICIPAL SERVICE INCOME 98-101

Charges; Fees; Rents and Privilege Rentals; Sales; General City Government.

TABLE NO. 9—RECEIPTS FROM INTEREST, SALES OF REAL ESTATE, REFUND AND MUNICIPAL INDUSTRIES.....102-105

From Interest, Real Estate and Refund; Charges; Fees; Rents; Privilege Rentals; Sales; Water Works; Electric Light Works; Cemeteries; All Other.

TABLE NO. 10—TOTAL AND PER CAPITA DEBT OBLIGATIONS AT CLOSE OF YEAR 106-109

General Bonds; Municipal Industry Bonds; Tax Warrants, Temporary Loans, etc.; Outstanding Warrants; Special Bonds; All Others; Debt per Capita.

TABLE NO. 11—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT AND GENERAL PROPERTY TAXES LEVIED....110-113

Valuation of Property Assessed for Taxation, Real, Personal, Railroad, Telephone, Telegraph and Express; Basis of Assessment; Taxes Levied for Municipal Purposes—Per Capita Assessed Valuation; Per Capita Tax Tevy for Municipal Purposes.

TABLE NO. 12—VALUE AT CLOSE OF YEAR OF MUNICIPAL POSSESSIONS 114-117

Municipal Buildings; Police Department; Fire Department; Equipment of Streets and Alleys; Bridges; Markets and Public Scales; Cemeteries; City Electric Light Works; City Water Works; Libraries; Parks; Hospitals; Docks, Wharves and Miscellaneous.

TABLE NO. 13—SUPPLEMENTARY INFORMATION GIVING SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYES.....118-121

Mayor, Auditor, Treasurer, Engineer, Assistant Engineer, City Clerk, Assistant Clerk, Marshal, Solicitor, Street Commissioner, Weighmaster, Physician, Health Officer; Councilmen, number, salary of each; Chief of Fire Department; Assistant Chief of Fire Department; Firemen, number, salary of each; Police Judge.

TABLE NO. 13—SUPPLEMENTARY INFORMATION GIVING SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYES (Continued) 122-125

Police Department, Captain, Lieutenant, Patrolmen, Patrol Driver, Matron; Superintendent of Water Works; Assistant Superintendent of Water Works; Superintendent of Light Works; Chief Engineer Water Works; Assistant Engineer Water Works; Chief Engineer Light Works; Assistant Engineer Light Works; Librarian; Assistant Librarian; Park Commissioner; Park Superintendent.

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TABLE NO. 14—CLASSIFIED MUNICIPAL PAYMENTS, TOTAL AND PER CAPITA 126-129

Corporate Payments; Payments for General and Municipal Service Expenses; Municipal Industrial Expenses; Payments for Outlays; For decrease of Indebtedness.

TABLE NO. 15—CLASSIFIED MUNICIPAL RECEIPTS, TOTAL AND PER CAPITA 130-133

Corporate Receipts; Receipts From General and Commercial Revenues; Municipal Service Income; Municipal Industrial Income; Receipts from Loans Increasing Indebtedness.

TABLE NO. 16—WATER WORKS, GENERAL INFORMATION AND COST OF SERVICE 134-137

Municipal Water Works, Miles of Mains, Number of Fire Hydrants; Rate for Service; Private or Corporation; Water Works, Miles of Mains; Number of Fire Hydrants; Rate for Service; Miles of Sewers; Paving and Cement Walks; Acres in Parks.

TABLE NO. 17—STREET LIGHTING, GENERAL INFORMATION, COST OF SERVICE 138-141

Cost of Service Plants Owned and Operated by Private Corporations; General Statistics; Cost of Service Plants Owned and Operated by City; General Statistics.

TABLES RELATIVE TO TOWNS.

TABLE NO. 1—AREA, POPULATION, PAYMENTS, RECEIPTS AND CASH BALANCES; PAYMENTS FOR OUTLAY OR NEW IMPROVEMENTS 142-165

Miles of Incorporation; Population 1915; Total Payments of Town; Cash on Hand Beginning of Year; Cash on Hand Close of Year; Payments for Water Works, Gas or Other Lighting; Sidewalks; Streets; Miscellaneous.

TABLE NO. 2—PAYMENTS OF TOWNS FOR GENERAL AND MUNICIPAL EXPENSE 166-189

Payments, Mayor, Clerk, Treasurer, Council, Marshal and Police, Street Commissioner, Fire Company; Streets; Sidewalks and Crossings; Water Works; Electric and Gas Works and Other Lighting; Elections and Town Hall; Board of Health and Cemetery; Legal Expense; Miscellaneous; Interests on Bonds and Bonds redeemed; Amount of Temporary Loans and Warrants of Previous Year's Issue Paid.

TABLE NO. 3—GENERAL RECEIPTS OF TOWNS.....190-215

Taxes, Licenses, Fees and Fines; Water, Electricity and Gas; Streets, Town Hall, Scales and Cemetery; Bond Sales; Current Year's Warrants Outstanding; Miscellaneous.

TABLE NO. 4—TOTAL AND PER CAPITA DEBT OBLIGATION AT CLOSE OF YEAR; VALUATION OF PROPERTY, RATE OF LEVY AND AMOUNT LEVIED.....216-239

General Bonds; Municipal Industry Bonds; Temporary Loans; Warrants Outstanding; Miscellaneous Debt; Valuation Real Property; Valuation Personal Property; Taxable Valuation; Mills Levied; Actual Valuation of Agricultural Lands in Incorporation; Mills Levied.

DIRECTORY OF CITY OFFICIALS 240-242
DIRECTORY OF TOWN OFFICIALS 243-261
IOWA LEAGUE OF MUNICIPALITIES—Officers and Committees....262-266
IOWA LEAGUE OF MUNICIPALITIES—Annual Statement of Receipts and Disbursements 267-270

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LETTER OF TRANSMITTAL

Hon. W. L. Harding, Governor.

Sir: I have the honor to transmit herewith, in accordance with law, the annual report of the Department of Finance and Municipal Accounting, for the year beginning April 1, 1918, and ending March 31, 1919.

Frank S. Shaw,
Auditor of State.

Des Moines, October 1, 1919.

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FINANCE AND MUNICIPAL ACCOUNTING

REPORT OF THE DEPARTMENT.

This is the thirteenth annual report submitted by the Municipal Finance and Accounting Department of the office of the Auditor of State, and contains returns as to receipts, expenditures and related data from each of the 105 cities of the state, and from 714 of the 788 incorporated towns.

The department again feels called upon to praise the large majority of the auditors and clerks of the cities and towns of the state for their wide awake interest in municipal matters and for the promptness with which they have submitted their reports to the department; also for their willingness to co-operate in all things tending to a betterment of the accounting systems of their various municipalities. Yet, while this is true, it is true, also, that a considerable number of the accounting officers of incorporated towns have failed and refused to comply with the laws regarding their annual reports.

In this instance the number who have failed to report represent 74 towns. This is an increase of four over the number of delinquents shown in the report for 1918. Several of the delinquent clerks are old offenders who, despite repeated requests and warnings from the department, have still neglected, year after year, their duties under the law.

Until the legislature of the 35th General Assembly adopted an amendment to the municipal accounting law, providing that the Auditor of State has authority to send examiners for reports, where clerks of cities or towns fail to transmit the same, the department had no recourse.

Under the provisions of that amendment the department has this year sent its examiners to each of the delinquent towns and has reports from all of them, though the same were received too late to be tabulated and included in the tables herewith submitted.

It is believed this action on the part of the department has had a good effect as far as the officials of these towns are concerned, and also that the examiners have been able to extend valuable aid to the town clerks in the way of recommending and installing new systems of accounting, which will minimize their troubles in complying with the provisions of the statutes in the future.

Undoubtedly the lack of interest shown by these clerks and by accounting officers in a number of cities and towns can be charged to one of two specific things. Either there have been too frequent

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changes in the office of the clerk, the same being made a foot-ball of politics, or there has been little temptation for competent men to seek, or accept the positions, on account of the meagre payment connected therewith.

It is a startling fact that in the cities of the state, ranging in population from 1,721 for the smallest, to 105,652 for the largest, as shown by the 1915 census report, the annual average salary paid to city clerks is $650.23.

If the cities of the first-class, those having a population of 15,000 or more, and numbering in all fifteen, are excluded, the average annual salary of city clerks in the remaining 90 cities is only $336.66, or about $28 per month.

In the towns, ranging in population from close to the 2,000 mark to 100 inhabitants or less, the average yearly salary of the clerks last year amounted to but $39.23, a trifle more than $3 per month.

It is undoubtedly true that a few years ago, when the duty of the city or town clerk began and ended with the recording of the minutes of the proceedings of the council, the work in many of the smaller communities was largely a matter of patriotic service, but today even the smaller of the towns is likely to have its municipal industry, almost invariably to own its own water works, very apt to be engaged in establishing a sewer system and in many places an electric light plant, to say nothing of street grading and paving, and the work of the clerk has multiplied many fold and the responsibility placed on his shoulders has most materially increased.

Efforts have been made by the department in the past to have these salaries of accounting officers adjusted to a minimum figure ranging according to population from $100 a year and upwards, but without success. It is hoped that the city and town councils may be prevailed upon soon to give this matter serious consideration, or, if they will not do so, that the legislature will proceed with an adequate adjustment of the same. If this action is taken it will be less difficult to secure properly qualified persons to assume the duties of the positions, and much good will come to the municipalities as a result.

SHOULD EXTEND EXAMINING AUTHORITY.

Under the statutes governing accounting the Auditor of State at present has authority to examine and recommend uniform systems of accounting only in cities of 3,000 population or more. This authority should be extended so as to embrace all of the cities and incorporated towns of the state.

If the examination of the affairs of a city, and the biennial auditing of its financial transactions, is a beneficial thing for the larger municipalities, where the more competent accounting officials are employed, it seems it would be even more beneficial to the smaller cities and towns. Indeed the Iowa League of

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Municipalities, a league composed entirely of city and town officials, and comprising in its membership representatives of nearly 500 cities and towns, at its last meeting adopted resolutions requesting the legislature to amend the municipal accounting law so as to embrace all municipalities.

The original law gave the Auditor of State authority to examine, at least once in each two years, into the financial condition of all cities of a population of 5,000 or more. The 38th General Assembly extended the provisions of the act so that it now applies to all cities of 3,000 or more in population.

Practically all of the cities coming in under the latter amendment had favored the change in the law, and it is safe today to say that none of them would countenance a repeal of the statute.

It may be argued that the law now gives all cities and towns the privilege of securing examination and inspection by the state department, through a request for the same on the part of proper officials, or by petition from taxpayers of the community. This is true, yet the experience of the department has been that, with very few exceptions, no such examination has been requested, unless it has resulted from a quarrel between political factions, generally those who want to "get in" against those who are already "in," and examinations conducted and recommendations made under such conditions are of little, if any benefit to the municipality.

RECEIPTS FROM EXAMINATIONS DURING THE MUNICIPAL YEAR.

During the Municipal Year, April 1, 1918, to March 31, 1919, inclusive, examination fees were paid by the cities to the department as follows:

LeMars, April 15, 1918, balance on account	$ 3.99
Cedar Rapids, September 23, 1918	226.47
Marshalltown, September 23, 1918	159.57
Audubon. October 10, 1918	104.24
Newton, October 10, 1918	20.25
Lenox, October 10, 1918	22.68
Iowa City, October 10, 1918	240.34
Valley Junction, October 12, 1918	167.65
Ames, October 16, 1918	134.43
Calmar, October 18, 1918	35.88
Keokuk, October 18, 1918	154.56
Clinton, October 26, 1918	303.05
Fraser, October 30, 1918	8.61
Des Moines, December 10, 1918	1064.95
Webster City, December 17, 1918	125.32
Sioux City, December 17, 1918	256.57
Waterloo, December 17, 1918	251.89
Burlington, December 18, 1918	388.94
Davenport, December 23, 1918	483.99
Council Bluffs, December 23, 1918	436.24
Mason City, December 19, 1918	105.64
Fort Dodge, December 23, 1918	293.61
Villisca, January 6, 1919	91.45
Marcus, January 13, 1919	77.45

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Ottumwa, February 3, 1919	211.79
Charles City, March 15, 1919	215.70
Waterloo, March 10, 1919 (water works)	111.14
Council Bluffs, March 14, 1919 (Superior Court)	17.92

MUNICIPAL EXAMINATION EXPENSES.

The expense and per diem of Municipal Examiners for the Municipal Year beginning April 1, 1918, and ending March 31, 1919, inclusive, together with record of examinations made, are as follows:

City and examination date.	Per diem and expene.
Keokuk, April 16, 1918	$ 154.56
Marshalltown, April 23, 1918	159.52
Des Moines, May 6, 1918	510.53
Cedar Rapids, May 9, 1918	226.47
Waterloo, May 10, 1918	180.43
Audubon, May 13, 1918	104.24
Marcus, May 20, 1918	77.45
Lenox, June 10, 1918	22.68
Webster City, June 25, 1918	125.32
Dubuque, July 1, 1918	1,915.97
Newton, July 29, 1918	20.25
Calmar, July 31, 1918	35.88
Davenport, August 5, 1918	483.99
Valley Junction, August 5, 1918	167.65
Council Bluffs, August 26, 1918	436.24
Burlington, September 6, 1918	388.94
Sioux City, September 23, 1918	256.57
Mason City, October 8, 1918	105.64
Ottumwa, October 10, 1918	211.79
Fraser, October 17, 1918	8.61
Villisca, October 21, 1918	96.39
Fort Dodge, November 5, 1918	293.61
Muscatine, November 29, 1918	482.41
Fairfield, December 6, 1918	155.84
Waterloo, January 6, 1919	111.14
Grinnell, January 6, 1919	319.88
Atlantic, January 13, 1919	215.23
Council Bluffs, January 24, 1919	176.47
Creston, February 9, 1919	249.80
Fort Madison, February 18, 1919	196.08
Chariton, February 26, 1919	196.56
Stuart, March 24, 1919	117.03

MANY TOWN REPORTS MADE BY EXAMINERS.

There are listed herewith the towns whose clerks failed to make the annual report of financial transactions required by the statutes to be made to this department:

Athelstan, Alburnett, Arthur, Avenarius, Badger, Bernard, Bristow, Cantril, Carbon, Central City, Clarence, Coburg, Conrad, Conway, Cumberland, Defiance, Dolliver, Deloit, Dixon, Ferguson, Fostoria, Frederika, Graf, Grand View, Hamilton, Hartford, Holland, Irwin, Kellogg, Lamont, Linn Grove, Lorimor, Lost Nation, Lynnville, Maloy, Manson, Marathon, Manly, Melrose, Minburn, Moneta, Oakville, Pisgah, Pleasant Plain, Popejoy, Pulaski, Reinbeck, Richland, Rockford, Rodman, Royal,

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Sandyville, Shannon City, Sheldahl, Sioux Rapids, Spragueville, Terril, Thayer, Thompson, Udell, Vail, Washta, Wilton, Yetter.

COMMISSION AND MANAGER CITIES.

There has been no increase or decrease in the number of Commission governed cities in the state during the past year. Those having this form of government are apparently content with the same, while the other cities appear to be equally well satisfied to remain as they are. The commission cities are: Des Moines, Sioux City, Cedar Rapids, Burlington, Ottumwa, Fort Dodge, Mason City, Marshalltown and Keokuk. The law permitting cities to conduct their affairs through the General Manager form of government, has been taken advantage of by the municipalities of Clarinda, Iowa Falls, Manchester, New Hampton, Sac City and Webster City. In Webster City only was the manager plan adopted by vote of the people. The other cities are operating under the statute which permits the city council to name a manager and define his duties by ordinance.

CITIES AND TOWNS LISTED BY COUNTIES.

The report again this year contains a list of the cities and towns of the state, arranged alphabetically by counties, with the population of each city and town, as shown by the state census of 1915. In no other publication issued by the state is such a list obtainable.

RECEIPTS AND PAYMENTS.

The 819 cities and towns listed and carried forward in the following tables, show total receipts for the year from all sources amounting to $20,216,766, and expenses amounting to $20,021,767. The total cash on hand at the beginning of the year in these cities and towns was $5,251,786 and the cash on hand at the close of the year was $5,446,755. The detailed transactions of the city, showing receipts and expenditures by funds, departments and related divisions of municipal government, are shown in the tables hereto appended, 18 of the tables being devoted to the transactions of the cities and four to the towns.

CITY AND TOWN OFFICIALS.

There will also be found in the report a complete list of the principle officers of the cities and towns, Mayor, Clerk and Treasurer, with the date of expiration of their terms of office.

LEAGUE OF IOWA MUNICIPALITIES.

In conformity with the law adopted by the 35th General Assembly the annual financial statement of the Secretary and Treasurer of the Iowa League of Municipalities is made a part of this report. This statement includes a list of the cities and towns of the state holding membership in the league.

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CHANGES IN MUNICIPALITIES.

During the year the following towns have filed articles of incorporation:

Greenville, Clay county.
Hansell, Franklin county.
Lakota, Kossuth county.
Truesdale, Buena Vista county.

Two towns in Dubuque county have during the year instituted proceedings for the discontinuance of their incorporation. They are Centralia and Rickardsville.

Official notice has been received from the town of Berlin that its name has been changed to Lincoln.

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MUNICIPAL ACCOUNTING LAW

TITLE V, Chapter 14-A of the Supplement to the Code, 1913.

SECTION 1056-a7. *Annual Financial Report.* It shall be the duty of the chief accounting and warrant issuing officer of each city and town, namely auditor or clerk as the case may be, to prepare and to publish the annual report of the financial condition and transactions of the city or town now or hereafter required by law, and all accounting officers of all boards or commission departments and offices whatsoever within the corporate area receiving or disbursing public funds shall file with the auditor or clerk, within thirty days from the expiration of their fiscal year, a report in writing of official transactions in the form and manner required by law. In case of refusal or gross neglect to comply with the law and provisions herein governing the method of accounting for and reporting municipal transactions herein referred to, the official so delinquent shall be deemed guilty of a misdemeanor. The auditor or clerk aforesaid is hereby authorized to institute legal proceedings to enforce the provisions herein requiring report to him. (31 G. A., ch. 34, Sec. 1.)

SEC. 1056-a8. *How Published.* In cities having a population of five thousand or over, the annual report shall be published in pamphlet form. At least five hundred copies of said report shall be printed and the expense thereof shall be provided for annually by the city council. In cities and towns having less than five thousand population, the annual report may be published in pamphlet form if authorized by the city council. (31 G. A., ch. 34, Sec. 2.)

SEC. 1056-a9. *Certified to Auditor of State—Auditor to Publish Returns —Failure to Report—State Examiner—Compensation.* On or before the first day of May of each year the auditor or clerk of each city or town shall forward to the auditor of state a certified copy of the annual report in a form prescribed as hereinafter provided, and said auditor of state shall publish in a separate volume such returns showing under appropriate schedules the total receipts and expenditures, assets and indebtedness and related data of all cities and towns in the state together with his comment and recommendations respecting desirable changes in the laws governing financial administration in municipalities. If the auditor or clerk of any city or town shall fail to file his report with the auditor of state within the time hereby prescribed the auditor shall have authority to send an examiner or examiners, to said city or town to make the report, and the expense of said examiner or examiners, including per diem for the time so employed, shall be charged against such delinquent city or town. It shall be the duty of the auditor or clerk who served in such capacity during the time covered by the report, to prepare and file the same, and if the said auditor or clerk shall have retired from the office

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the city or town council shall allow him such compensation for preparing the report as its members may deem proper, the same not to exceed five dollars per day for the time actually employed in such service. Three thousand five hundred copies of said report by the auditor of state shall be annually printed on or before December first for general distribution in accordance with law. (35 G. A., ch. 97.)

SEC. 1056-a10. *Uniform System of Accounts—Auditor to Prescribe—Advisory Committee.* That uniformity in the methods of accounting for and reporting the financial transactions of municipalities may be secured, the auditor of state is authorized and he is hereby directed to formulate and prescribe a system of municipal accounts and method of presenting departmental and general reports which shall be adopted and complied with in the administration of all cities and towns on and after April first nineteen hundred and seven (1907). To insure careful consideration of the merits and defects of existing methods in local accounting, the auditor of state shall appoint an advisory committee of not less than five nor more than seven persons familiar with municipal accounts, a majority of whom shall be city accounting officers; said committee shall serve without compensation except that their necessary traveling and hotel expenses for a period not to exceed thirty days shall be allowed them and for such expenses the auditor of state is authorized to issue warrants upon the treasurer of state. In the system to be devised as herein contemplated, the officer and persons charged therewith shall adopt so far as practicable the latest and most approved methods in municipal accounting, especially the classifications and definitions of municipal finance in use in the national census office. (31 G. A., ch. 34, Sec. 4.)

SEC. 1056-a11. *Examiners of Municipal Accounts—Compensation.* The auditor of state shall appoint one or more examiners of municipal accounts whose duty it shall be at least once in two years to examine into, audit and report upon the financial condition and transactions of all cities having a population of three thousand or more. Said examiners shall have power to compel the attendance of witnesses and to administer oaths and shall have access to all books, papers or records essential in a thoroughgoing examination. The examiner in charge of an invstigation shall, on the conclusion thereof, file a written report of his findings with the mayor and council and with the auditor of state including his criticisms of any faults found and his recommendations respecting improvements desirable. Any and all reports thus made and filed shall be open to public inspection. The compensation of said examiners shall be seven dollars ($7.00) for each day actually employed, together with the necessary traveling expenses; the sum so due in any case shall be paid by the auditor of state, upon the presentation of proper bills thereof, by warrants on the treasury of state; thereupon the auditor of state shall file a claim for the full amount so allowed with the auditor or clerk of the city or town examined, and the council thereof shall provide for its payment. (31 G. A., ch. 34, Sec. 5.) (38 G. A., ch. 301; 38 G. A., ch. 272.)

SEC. 1056-a12. *Application for Examination.* Any city or town with a population of less than five thousand may secure an examination of its financial transactions and the condition of its funds and a report thereon

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by a state examiner upon application by either the mayor or council to the auditor of state. Further upon petition of fifty or more taxpayers of any city or town setting forth facts that in the opinion of the state auditor justify action, the auditor of state shall send an examiner to inspect and report upon the financial administration and condition of the municipality in question. (31 G. A., ch. 34, Sec. 6.)

SEC. 1056-a13. *Applicable to Special Charter Cities.* The foregoing provisions shall apply to cities under special charters. (31 G. A., ch. 34, Sec. 7.)

SEC. 1056-a14. *Repeal—Acts in Conflict.* All acts or parts of acts inconsistent with this act are hereby repealed. (31 G. A., ch. 34, Sec. 8.)

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LIST OF CITIES AND TOWNS IN IOWA, WITH POPULATION OF SAME COMPILED BY COUNTIES

(Census 1915)

ADAIR—

Adair	1,011
Bridgewater	362
Fontanelle	868
†Greenfield	1,624
Orient	496
Total of county	4,361

ADAMS—

Carbon	304
†*Corning	1,884
Nodaway	359
Prescott	452
Total of county	2,999

ALLAMAKEE—

Harpers' Ferry	315
Lansing	1,655
Postville	1,003
Waterville	192
†*Waukon	2,168
Total of county	5,333

APPANOOSE—

†*Centerville	7,803
Cincinnati	651
Exline	651
Moravia	741
Moulton	1,352
*Mystic	2,695
Numa	738
Rathbun	622
Udell	192
Total of county	16,423

AUDUBON—

†*Audubon	2,084
Brayton	197
Exira	842
Gray	184
Total of county	3,307

BENTON—

*Belle Plaine	3,668
Blairstown	585
Garrison	488
Keystone	494
Luzerne	161
Newhall	248
Norway	491
Shellsburg	602
Urbana	391
†*Vinton	3,904
Van Horne	505
Total of county	11,537

BLACK HAWK—

*Cedar Falls	6,284
Cedar Heights	51
Dunkerton	300
Hudson	411
La Porte City	1,541
†*Waterloo	33,097
Total of county	41,684

BOONE—

Berkley	117
Beaver	137
†*Boone	12,253
Boxholm	225
Fraser	520
Luther	141
Madrid	1,449
Ogden	1,403
Pilot Mound	347
Total of county	16,592

BREMER—

Denver	475
Frederika	204
Janesville	310
Readlyn	319
Sumner	1,587
Plainfield	32
Tripoli	855
†*Waverly	3,547
Total of county	7,624

BUCHANAN—

Aurora	292
Brandon	349
Fairbank	631
Hazelton	507
†*Independence	3,683
Jesup	789
Lamont	592
Quasqueton	466
Winthrop	564
Total of county	7,873

BUENA VISTA—

Albert City	417
Alta	1,078
Linn Grove	320
Marathon	581
Newell	781
Rembrandt	228
Sioux Rapids	1,020
†*Storm Lake	3,151
Total of county	7,576

BUTLER—

†Allison	535
Bristow	338
Clarksville	965
Dumont	582
Greene	1,315
New Hartford	474
Parkersburg	1,027
Shell Rock	829
Total of county	6,065

CALHOUN—

Farnhamville	355
Jolley	246
Knierim	193
*Lake City	2,224
Lohrville	696
Manson	1,309
Pomeroy	935

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CALHOUN | Continued

Rinard	156
†Rockwell City	1,864
Somers	178
Yetter	132
Total of county	8,288

CARROLL—

Arcadia	381
Breda	413
†*Carroll	4,020
Coon Rapids	1,218
Dedham	436
Glidden	913
Halbur	168
Lanesboro	306
Lidderdale	176
Manning	1,611
Ralston	200
Templeton	276
Willey	71
Total of county	10,189

CASS—

Anita	1,210
†*Atlantic	5,039
Cumberland	574
Griswold	1,148
Lewis	652
Marne	297
Massena	546
Wiota	245
Total of county	9,711

CEDAR—

Bennett	320
Clarence	671
Durant	729
Lowden	630
Mechanicsville	816
Stanwood	547
†*Tipton	2,176
West Branch	712
Total of county	6,601

CERRO GORDO—

*Clear Lake	2,741
Dougherty	232
†*Mason City	17,152
Meservey	257
Plymouth	374
Rock Falls	108
Rockwell	726
Swaledale	207
Thornton	311
Total of county	22,108

CHEROKEE—

Aurelia	654
†*Cherokee (920 inst.)	5,624
Cleghorn	220
Larrabee	192
Marcus	987
Meriden	263
Quimby	286
Washta	432
Total of county	8,658

CHICKASAW—

Alta Vista	364
Bassett	132
Fredericksburg	635
Ionia	291

CHICKASAW—Continued

Lawler	656
Nashua	1,282
†*New Hampton	2,664
North Washington	123
Total of county	6,147

CLARKE—

Hopeville	91
Murray	847
†*Osceola	2,714
Woodburn	389
Total of county	4,041

CLAY—

Dickens	291
Everly	472
Fostoria	146
Peterson	534
Royal	312
†*Spencer	4,176
Webb	185
Total of county	6,116

CLAYTON—

Clayton	141
Elkport	210
Edgewood	633
†Elkader	1,213
Farmersburg	280
Garber	128
Garnavillo	368
Guttenberg	1,886
Littleport	206
Luana	188
McGregor	1,244
Monona	966
North Buena Vista	164
Osterdock	97
Saint Olaf	145
Strawberry Point	1,157
Volga	456
Total of county	10,147

CLINTON—

Andover	68
Calamus	393
Camanche	647
Charlotte	384
†*Clinton	26,091
Delmar	553
De Witt	1,877
Goose Lake	113
Grand Mound	481
Lost Nation	577
Low Moor	262
Toronto	141
Welton	75
Wheatland	558
Total of county	32,220

CRAWFORD—

Arion	237
Aspinwall	108
Charter Oak	799
Deloit	266
†*Denison	3,455
Dows City	571
Kiron	239
Manilla	1,124
Ricketts	143

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CRAWFORD—Continued

Schleswig	567
Vail	685
West Side	404
Total of county	8,598

DALLAS—

†Adel	1,425
Bouton	204
Dallas Center	856
Dawson	306
De Soto	298
Dexter	810
Granger	275
Linden	324
Minburn	430
*Perry	5,435
Redfield	669
Van Meter	472
Waukee	354
Woodward	820
Total of county	12,678

DAVIS—

†*Bloomfield	2,282
Drakesville	273
Floris	253
Pulaski	456
Total of county	3,264

DECATUR—

Davis City	636
Decatur City	341
Garden Grove	741
Grand River	363
Lamoni	1,768
†*Leon	2,199
Le Roy	221
Pleasanton	265
Van Wert	469
Weldon	289
Total of county	7,292

DELAWARE—

Colesburg	320
Delaware	87
Delhi	440
Earlville	582
Greeley	370
Hopkinton	836
†*Manchester	3,102
Masonville	268
Oneida	145
Ryan	483
Total of county	6,633

DES MOINES—

†*Burlington	24,261
Danville	280
Mediapolis	867
Middletown	106
West Burlington	1,091
Total of county	26,605

DICKINSON—

Arnold's Park	408
Lake Park	709
Milford	823
Orleans	135
†Spirit Lake	1,602
Superior	188
Terril	452
Total of county	4,317

DUBUQUE—

Avenarius	94
Bernard	110
Cascade	1,316
†*Dubuque	41,795
Durango	59
Centralia	51
Dyersville	1,827
Epworth	452
Farley	729
Graf	74
Holy Cross	134
Lattners (Epworth P. O.)	43
Luxemburg	120
New Vienna	211
Rickardsville	95
Sherrill	122
Worthington	327
Zwingle	85
Total of county	47,644

EMMET—

Armstrong	753
Dolliver	108
†*Estherville	4,123
Gruver	110
Ringsted	447
Wallingford	188
Total of county	5,729

FAYETTE—

Arlington	787
Clermont	714
Elgin	611
Fayette	1,175
Hawkeye	614
Maynard	426
†*Oelwein	7,137
Randalia	141
Saint Lucas	146
Wadena	279
Waucoma	449
Westgate	266
West Union	1,773
Total of county	14,518

FLOYD—

†*Charles City	6,371
Marble Rock	535
Nora Springs	1,148
Rockford	1,138
Rudd	448
Total of county	9,640

FRANKLIN—

Alexander	302
Coulter	307
Geneva	205
†*Hampton	3,025
Latimer	357
Popejoy	238
Sheffield	1,035
Total of county	5,469

FREMONT—

Farragut	511
*Hamburg	2,204
Imogene	314
Randolph	320
†Sidney	1,074
Riverton	654
Tabor	1,048
Thurman	357
Total of county	6,482

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GREENE—

Churdan	694
Dana	213
Grand Junction	984
†*Jefferson	3,103
Paton	395
Rippey	403
Total of county	5,756

GRUNDY—

Beaman	239
Conrad	620
Dike	379
†Grundy Center	1,629
Holland	152
Morrison	218
Reinbeck	1,257
Stout	147
Wellsburg	385
Total of county	5,026

GUTHRIE—

Bagley	466
Bayard	706
Casey	801
†Guthrie Center	1,678
Jamaica	403
Menlo	437
Panora	1,107
*Stuart	1,849
Yale	305
Total of county	7,752

HAMILTON—

Blairsburg	298
Ellsworth	530
Jewell Junction	1,074
Kamrar	268
Stanhope	358
Stratford	604
†*Webster City	5,834
Williams	550
Total of county	9,516

HANCOCK—

Britt	1,445
Corwith	557
Crystal Lake	177
†Garner	1,226
Goodell	241
Kanawha	516
Klemme	404
Woden	163
Total of county	4,729

HARDIN—

Ackley	1,289
Alden	806
Buckeye	193
†*Eldora	2,720
Hubbard	662
*Iowa Falls	3,716
New Providence	249
Radcliffe	729
Steamboat Rock	414
Union	600
Whitten	236
Total of county	11,604

HARRISON—

Dunlap	1,393
Little Sioux	452
†Logan	1,641
Magnolia	297
*Missouri Valley	3,764
Modale	406
Mondamin	452
Persia	382
Pisgah	403
Woodbine	1,613
Total of county	10,803

HENRY—

Coppock	111
†*Mt. Pleasant	4,089
Mount Union	200
New London	1,162
Olds	163
Rome	163
Salem	516
Wayland	560
Winfield	1,007
Total of county	7,971

HOWARD—

Chester	290
†*Cresco	3,199
Elma	871
Lime Springs	547
Protivin	185
Total of county	5,092

HUMBOLDT—

Bradgate	207
Bode	428
†Dakota City	447
Hardy	76
*Humboldt	2,061
Livermore	634
Ottosen	153
Pioneer	108
Renwick	483
Rutland	235
Thor	297
Total of county	5,129

IDA—

Arthur	259
Battle Creek	688
Galva	478
Holstein	1,137
†*Ida Grove	2,090
Total of county	4,652

IOWA—

Ladora	215
†*Marengo	2,037
Millersburg	197
North English	933
Parnell	380
Victor	755
Williamsburg	1,157
Total of county	5,674

JACKSON—

Andrew	332
Baldwin	257
Bellevue	1,708
Green Island	127
La Motte	298
†*Maquoketa	3,776
Monmouth	224

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JACKSON—Continued

Miles	316
Preston	654
Sabula	944
Spragueville	101
Springbrook	130
Total of county	8,867

JASPER—

Baxter	572
*Colfax	2,607
Kellogg	619
Lynnville	453
Mingo	305
Monroe	926
†*Newton	5,165
Prairie City	814
Reasnor	205
Sully	346
Valeria	92
Total of county	12.104

JEFFERSON—

Batavia	605
†*Fairfield	6,113
Lockridge	203
Packwood	295
Pleasant Plain	172
Total of county	7,388

JOHNSON—

Coralville	148
Hills	210
†*Iowa City	12,033
Lone Tree	809
North Liberty	186
Oxford	577
Solon	441
Total of county	14,414

JONES—

†*Anamosa (inst. 335)	3,157
Center Junction	232
Martelle	181
*Monticello	2,159
Olin	706
Onslow	231
Oxford Junction	852
Wyoming	707
Total of county	8,225

KEOKUK—

Delta	721
Harper	257
Hedrick	926
Keota	1,071
Kinross	152
Martinsburg	288
Ollie	341
Richland	619
†*Sigourney	2,109
South English	333
Thornburg	221
*What Cheer	1,800
Total of county	8,843

KOSSUTH—

†*Algona	3,593
Bancroft	893
Burt	624
Fenton	304
Germania	426
Ledyard	240
LuVerne	560
Swea City	595

KOSSUTH—Continued

Titonka	353
Wesley	466
Whittemore	588
Total of county	8,642

LEE—

Donnellson	425
†*Fort Madison	5,907
Franklin	133
*Keokuk	15,239
Montrose	702
Saint Paul (West Point P. O.)	62
West Point	564
Total of county	26,632

LINN—

Alburnett	169
Bertram	124
*Cedar Rapids	40,667
Center Point	910
Central City	735
Coggon	569
Ely	182
Kenwood Park	559
Lisbon	879
†*Marion	4,675
Mount Vernon	1,564
Prairieburg	227
Robins	125
Springville	637
Walker	526
Total of county	52,548

LOUISA—

Columbus City	390
Columbus Junction	1,107
Cotter	134
Grand View	375
Letts	456
Morning Sun	904
Oakville	416
†Wapello	1,532
Total of county	5,314

LUCAS—

†*Chariton	5,235
Cleveland	65
Derby	323
Lucas	625
Russell	660
Total of county	6,908

LYON—

Alvord	363
Doon	612
George	704
Inwood	713
Larchwood	476
Lester	274
Little Rock	634
†*Rock Rapids	2,031
Total of county	5,807

MADISON—

Earlham	749
East Peru	300
Macksburg	304
Patterson	132
Saint Charles	455
Truro	322
†*Winterset	2,860
Total of county	5,122

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MAHASKA—

Barnes City	384
Beacon	489
Fremont	520
Leighton	128
†*Oskaloosa	10,485
New Sharon	1,225
Rose Hill	257
University Park	435
Total of county	13,924

MARION—

Bussey	655
Dallas	329
Hamilton	398
Harvey	400
†*Knoxville (190 inst.)	3,731
Marysvile	216
Melcher	560
*Pella	3,096
Pleasantville	825
Swan	271
Total of county	10,481

MARSHALL—

Albion	477
Clemons	245
Edenville (Rhodes P. O.)	451
Ferguson	161
Gilman	477
Laurel	194
LeGrand	364
Liscomb	307
†*Marshalltown	16,065
Melbourne	359
Saint Anthony	218
State Center	1,037
Totals of county	20,355

MILLS—

Emerson	464
†*Glenwood (Inst. 1,052)	4,343
Hastings	432
Henderson	238
Malvern	1,254
Pacific Junction	666
Silver City	483
Total of county	7,880

MITCHELL—

Bailey	226
Carpenter	144
McIntire	579
Meyer	421
Mitchell	225
Orchard	141
†*Osage	2,779
Riceville	945
St. Ansgar	852
Stacyville	696
West Mitchell	138
Total of county	7,146

MONONA—

Elencoe	307
Castana	441
Mapleton	1,200
Moorhead	381
†*Onawa	2,210
Rodney	175
Soldier	244
Turin	202
Ute	260
Whiting	642
Total of county	6,362

MONROE—

†*Albia	5,138
Lovilia	521
Melrose	469
Total of county	6,128

MONTGOMERY—

Coburg	176
Elliott	558
Grant	314
†*Red Oak	5,601
Stanton	705
*Villisca	2,132
Total of county	9,486

MUSCATINE—

Atalissa	205
Conesville	332
†*Muscatine	15,785
Nichols	425
Stockton	121
West Liberty	1,760
Wilton	1,176
Total of county	19,804

O'BRIEN—

Archer	139
Calumet	208
Hartley	1,115
Moneta	88
Paullina	875
†Primghar	923
Sanborn	1,456
*Sheldon	3,323
Sutherland	812
Total of county	8,939

OSCEOLA—

Ashton	597
Harris	308
Ocheyedan	725
Melvin	278
†Sibley	1,755
Total of county	3,663

PAGE—

Blanchard	422
Braddyville	326
†*Clarinda (Inst. 1,146)	5,624
Coin	665
College Springs	585
Essex	797
Hepburn	112
Northboro	219
Shambaugh	298
*Shenandoah	5,637
Yorktown	212
Total of county	14,897

PALO ALTO—

Ayrshire	300
Curlew	173
Cylinder	161
Emmetsburg	2,647
Graettinger	743
Mallard	384
Rodman	161
Ruthven	744
West Bend	701
Total of county	6,014

PLYMOUTH—

Akron	1,235
Brunsville	111
Craig	135
Hinton	291

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PLYMOUTH—Continued	
Kingsley	1,053
†*LeMars	5,070
Merrill	536
Oyens	82
Remsen	1,098
Struble	160
Westfield	198
Total of county	9,969
POCAHONTAS—	
Fonda	1,106
Gilmore City	935
Havelock	278
Laurens	848
Palmer	222
Plover	200
†Pocahontas	1,194
Rolfe	1,115
Varina	245
Total of county	6,143
POLK—	
Altoona	520
Ankeny	526
Bondurant	302
Clover Hills	201
†*Des Moines	105,652
Elkhart	161
Grimes	351
Mitchelville (Inst. 117)	816
Polk City	257
Runnells	390
Sheldahl	226
South Ft. Des Moines	538
*Valley Junction	3,026
Total of county	112,966
POTTAWATTAMIE—	
Avoca	1,648
Carson	656
†*Council Bluffs	31,354
Hancock	264
Macedonia	390
McClelland	144
Minden	429
Oakland	1,196
Treynor	205
Neola	977
Underwood	295
Walnut	1,008
Total of county	38,566
POWESHIEK—	
Brooklyn	1,485
Deep River	516
*Grinnell	5,061
Guernsey	177
Hartwick	113
Malcom	426
†Montezuma	1,326
Searsboro	207
Total of county	9,311
RINGGOLD—	
Beaconsfield	163
Benton	213
Diagonald	492
Ellston	212
Kellerton	584
Knowlton	181
Maloy	119
†Mount Ayr	1,708
Redding	292
Tingley	411
Total of county	4,375
SAC—	
Auburn	410
Early	534
Grant City	177
Lake View	814
Lytton	237
Odebolt	1,236
†*Sac City	2,521
Schaller	680
Wall Lake	726
Total of county	7,335
SCOTT—	
Bettendorf	1,376
Blue Grass	227
Buffalo	493
†*Davenport	48,483
Dixon	219
Donohue	245
Eldridge	236
LeClaire	688
Long Grove	146
McCausland	110
Maysville	58
New Liberty	116
Princeton	428
Walcott	461
Total of county	53,126
SHELBY—	
Defiance	401
Earling	307
Elk Horn	527
†*Harlan	2,825
Irwin	347
Kirkman	198
Panama	168
Portsmouth	338
Shelby	623
Total of county	5,734
SIOUX—	
Alton	988
Boyden	394
Chatsworth	153
Granville	415
*Hawarden	2,045
Hospers	557
Hull	768
Ireton	670
Matlock	76
Maurice	307
†Orange City	1,417
Rock Valley	1,306
Sioux Center	1,209
Total of county	10,287
STORY—	
*Ames	5,091
Cambridge	683
Collins	569
Colo	536
Gilbert	250
Huxley	357
Kelley	222
Maxwell	856
McCallsburg	292
†*Nevada	2,686
Roland	691
Slater	670
Story City	1,576
Zearing	536
Total of county	14,015

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TAMA—

Berlin	143
Chelsea	582
Clutier	276
Dysart	937
Elberon	339
Garwin	513
Gladbrook	959
Montour	413
*Tama	2,612
Traer	1,378
†*Toledo	1,721
Vining	164
Total of county	10,037

TAYLOR—

Athelstan	164
Blockton	649
†*Bedford	1,950
Clearfield	695
Conway	277
Gravity	549
Lenox	1,320
New Market	737
Sharpsburg	166
Total of county	6,507

UNION—

Afton	1,007
†*Creston	7,572
Cromwell	179
Kent	166
Lorimor	711
Shannon City	289
Thayer	188
Total of couy	10,112

VAN BUREN—

Birmingham	581
Bonaparte	643
Cantril	465
Farmington	1,194
†Keosauua	1,018
Milton	947
Stockport	363
Total of county	5,211

WAPELLO—

Agency	374
Blakesburg	339
Chatsworth	135
Eddyville	1,046
*Eldon	2,030
Kirkville	278
†*Ottumwa	22,437
Total of county	26,697

WARREN—

Ackworth	113
Carlisle	633
†*Indianola	3,495
Lacona	526
Milo	607
Norwalk	359
New Virginia	409
Sandyville	110
Spring Hill	85
Total of county	6,337

WASHINGTON—

Ainsworth	432
Brighton	1,023
Kalona	514
Crawfordsville	323
Riverside	656
*Washington	4,544
Wellman	837
West Chester	233
Total	8,562

WAYNE—

Allerton	1,015
Clio	264
†Corydon	1,757
Humeston	1,034
Lineville	752
Promise City	278
*Seymour	2,146
Total of county	7,246

WEBSTER—

Badger	222
Barnum	152
Callender	398
Clare	284
Dayton	806
Duncombe	476
†*Fort Dodge	19,372
Gowrie	955
Harcourt	303
Lehigh	1,290
Moorland	157
Vincent	133
Total of county	24,588

WINNEBAGO—

Buffalo Center	908
†*Forest City	2,135
Lake Mills	1,480
Leland	188
Rake	231
Scarville	162
Thompson	565
Total of county	5,669

WINNESHIEK—

Calmar	952
Castalia	262
†*Decorah	4,021
Fort Atkinson	305
Jackson Junction	151
Ossian	853
Ridgeway	389
Spillville	314
Total of county	7,247

WOODBURY—

Anthon	758
Correctionville	1,056
Cushing	286
Danbury	578
Hornick	309
Lawton	190
Moville	801
Oto	366
Pierson	499
Salix	339
Sergeant Bluffs	507
Sloan	588
Smithland	336
†*Sioux City	61,774
Total of county	68,387

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WORTH—		WRIGHT—	
Fertile	232	Belmond	1,419
Grafton	199	†*Clarion	2,553
Hanlontown	180	Dows	1,001
Joice	172	*Eagle Grove	4,038
Kensett	430	Galt	185
Manly	982	Goldfield	748
†Northwood	1,525	Rowan	326
		Woolstock	337
Total of county	3,720	Total of county	10,607

Total population of all incorporated municipalities in the state.....1,275,555

Total population of the state.....2,358,066

Percentage of population in cities and towns 54% plus.

Percentage of suburban population, 45.99%.

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*Indicates city. All having population of 15,000 or more are cities of first class; all under 15,000 population are cities of second class.

†Indicates county seat.

In enumerating the population of the cities of Clarinda, Cherokee, Eldora Knoxville, Glenwood, Mitchellville and Mt. Pleasant, the inmates of state institutions are included in the totals given.

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GENERAL TABLES

CITIES AND TOWNS

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TABLE A—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending Mar. 31, 1919.	Des Moines Population 105,652
Taxes, Licenses and Fines	
General levy, city government	$ 313,522
Independent divisions, city government	1,077,913
Franchise taxes	28,385
Poll taxes	
Special assessments	
Business licenses	20,056
Dog license	4,169
Departmental permits	12,693
Police court fines and forfeits	
County road fund	15,995
Gifts, individuals or corporations	
General Offices	
Executive offices	18
Law offices	120
Elections	
Municipal property	118
Courts	26,904
Police department	
Fire department	78
Department of inspection	37,075
Pounds	
Health Department	
Sewers and sewage disposal	146
Refuse disposal	20
Miscellaneous	12,270
General street services	8,333
Bridges (other than toll)	2,957
Libraries	
Parks	1,712
Baths and bathing beaches	
Municipal Industries	
Water works	
Electric light works	
Gas works	
Markets and public scales	8,406
Docks, wharves and landings	
Cemeteries	34,301
Miscellaneous	
From Debt Obligations	
General bonds	585,000
Municipal industry bonds	
Special assessments	
Temporary loans, etc.	
Outstanding warrants	52,316
Miscellaneous	306
Interest Receipts	
Current deposits	41,806
Other sources	
All Other Receipts	
Sale of real property	3,751
Refund receipts, etc.	42,681
Special assessments made during the year	
From private trust accounts	7,014
Recapitulation	
Taxes, licenses and fines	$ 1,472,733
General offices	89,751
Municipal industries	42,707
From debt obligations	637,662
Interest receipts	41,806
All other receipts	53,446
Total receipts	$ 2,338,065
Cash on hand beginning of year	1,163,439
Grand total	$ 3,501,504

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TRANSACTIONS, GRADED BY POPULATION.

PAYMENTS. Year Ending Mar. 31, 1919.	Des Moines Population 105,652
General Government	
Mayor's office	$ 5,499
City council	12,000
City clerk and auditor	14,678
City treasurer	3,700
City solicitor	13,133
Other attorneys	----------
City assessor	----------
Engineer's office	35,147
Collection of taxes	----------
Audits and examinations	1,065
Elections	11,458
City hall	13,894
Courts	270,547
Miscellaneous	1,043
Protection of Life & Property	
Police department	164,028
Fire department	256,618
Inspection and pounds	11,328
Police and fire alarm systems	1,502
Miscellaneous	3,061
Health Dept. & Sanitation	
General expenditures	38,847
Quarantine and pest house	97,566
Sewers and sewage disposal	166,090
Refuse disposal	----------
Miscellaneous	----------
Highways	
General administration	17,042
General street expenditures	226,359
Paving and curbing	134,532
Sidewalks and crossings	26,710
Bridges (other than toll)	336,653
Snow removal	5,225
Street lighting	153,484
Street sprinkling and cleaning	48,071
Miscellaneous	----------
Recreation, Libraries & Misc.	
General administration	10,520
General park and garden expense	104,138
Miscellaneous	41,420
Municipal Industries	
Water works	----------
Electric light works	----------
Gas works	----------
Markets and public scales	8,786
Docks, wharves, etc.	----------
Cemeteries and crematories	66,011
Miscellaneous	----------
Payments on Public Debt	
General and municipal bonds	109,000
Interest	178,455
Special assessments and outstanding warrants	204,099
Refund, transfers, etc.	73,643
Recapitulation	
General government	$ 382,164
Protection of life and property	436,537
Health department and sanitation	302,503
Highways, recreation, etc.	1,104,154
Municipal industries	74,797
Payments on public debt	560,195
Total payments	$ 2,860,352
Cash on hand close of year	641,152
Grand total	$ 3,501,504

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TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending Mar. 31, 1919.	Sioux City Population 61,774	Davenport Population 48,483	Dubuque Population 41,795	Cedar Rapids Population 40,667
Taxes, Licenses and Fines				
General levy, city gov't	$ 585,605	$ 600,720	$ 599,746	$ 375,771
Ind. divisions, city gov't	3,509	1,438	155,911	48,796
Franchise taxes	33,753			
Poll taxes				
Special assessments		1,870	88,558	
Business licenses	12,738	16,785	2,326	2,892
Dog license		2,519	49	1,499
Departmental permits		5,472		1,297
Police ct. fines and forfeits	29,924	8,508		8,216
County road fund		1,954	4,854	5,315
Gifts, individuals or corp.		1,906		
General Offices				
Executive offices	170			19
Law offices	50			
Elections	369		13	
Municipal property	9,971			290
Courts				725
Police department	1,369	124	1,710	2,571
Fire department	239		1,220	3,278
Department of inspection	6,729	2,401		1,904
Pounds	1,539			156
Health department	87			209
Sewers and sewage disposal	2,385	4,511		
Refuse disposal				
Miscellaneous	125	3,124	126	800
General street services	6,651	3,460	78	3,869
Bridges (other than toll)	414			
Libraries	1,145	546		805
Parks	372	3,380		3,985
Baths and bathing beaches				
Municipal Industries				
Water works	227,805			137,625
Electric light works				
Gas works				
Markets and public scales	1,177	64	778	561
Docks, wharves, landings		21,967	575	4,570
Cemeteries	2,573			30
Miscellaneous				8,460
From Debt Obligations				
General bonds	302,500			
Municipal industry bonds	42,658	85,000		
Special assessments		82,027	7,175	
Temporary loans, etc.		5,000	7,050	
Outstanding warrants			10,412	31,685
Miscellaneous				
Interest Receipts				
Current deposits	7,580	6,581	3,392	2,878
Other sources		14,924	175	
All Other Receipts				
Sale of real property				10,700
Refund receipts	4,401	5,700	117	
Spec. assessm'ts during yr.	50,088	142,213		
From private trust acc'ts		33,417	116,714	4,216
Recapitulation				
Taxes, licenses and fines	$ 665,549	$ 641,172	$ 851,444	$ 443,696
General offices	31,615	17,546	3,147	20,605
Municipal industries	231,555	22,031	1,353	151,246
From debt obligations	345,158	172,027	24,637	31,685
Interest receipts	7,580	21,505	3,567	2,878
All other receipts	54,489	181,330	116,831	14,916
Total receipts	$ 1,335,946	$ 1,055,611	$ 1,000,979	$ 665,020
Cash on hd. beginning yr.	199,799	525,777	302,997	102,494
Grand total	$ 1,535,745	$ 1,581,388	$ 1,303,976	$ 767,520

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TRANSACTIONS, GRADED BY POPULATION.

PAYMENTS. Year Ending Mar. 31, 1919.	Sioux City Population 61,774	Davenport Population 48,483	Dubuque Population 41,795	Cedar Rapids Population 40,667
General Government				
Mayor's office	$ 4,346	$ 1,673	$ 1,490	$ 3,452
City council	12,201	2,408	2,100	10,180
City clerk and auditor	5,735	5,401	5,535	6,704
City treasurer	2,597	6,951	4,902	2,224
City solicitor	4,130	3,948	3,851	4,268
Other attorneys	----------	455	----------	125
City assessor	----------	4,730	4,343	98
Engineer's office	4,259	7,434	5,703	8,055
Collection of taxes	----------	512	528	----------
Audits and examinations	257	1,184	----------	226
Elections	6,014	4,168	3,741	118
City hall	19,136	*18,639	4,785	3,937
Courts	939	2,316	88	2,071
Miscellaneous	----------	752	2,035	343
Protection of Life & Prop.				
Police department	80,005	69,489	49,193	39,685
Fire department	92,673	120,728	78,198	82,672
Inspection and pounds	12,477	9,195	780	3,373
Police & fire alarm systems	3,307	7,218	----------	2,293
Miscellaneous	6,834	----------	301	----------
Health Dept. & Sanitation				
General expenditures	4,831	6,003	5,082	3,388
Quarantine and pest house	----------	----------	----------	33
Sewers and sewage disposal	93,822	25,812	14,493	18,258
Refuse disposal	30,089	15,740	11,936	4,795
Miscellaneous	6,018	1,475	94	970
Highways				
General administration	1,600	3,120	1,066	14,138
General street expenditures	43,680	12,621	74,649	23,186
Paving and curbing	26,022	51,755	11,529	6,546
Sidewalks and crossings	13,755	14,126	3,950	5,980
Bridges (other than toll)	17,648	----------	----------	7,796
Snow removal	362	2,350	----------	5,601
Street lighting	29,728	45,911	44,262	32,291
Street sprinkling & cleaning	30,049	61,676	4,197	16,885
Miscellaneous	2,257	3,678	----------	3,387
Recreation, Librar's & Mis.				
General administration	2,100	55,992	----------	2,374
Libraries	29,877	24,164	2,500	19,072
General park & garden exp.	46,611	90,838	8,233	27,850
Miscellaneous	7,224	18,370	8,126	17,588
Municipal Industries				
Water works	242,039	----------	----------	132,797
Electric light works	----------	----------	----------	----------
Gas works	----------	----------	----------	----------
Markets and public scales	1,537	----------	130	959
Docks, wharves, etc.	----------	11,237	3,510	5,213
Cemeteries & crematories	3,922	358	----------	480
Miscellaneous	----------	----------	----------	----------
Payments on Public Debt				
General & municipal bonds	404,026	18,000	35,000	49,700
Interest	51,306	39,464	68,692	35,160
Special assess. & out. war.	----------	157,137	69,035	18,515
Refund, transfers, etc.	287	107,179	163,030	28,781
Recapitulation				
General government	$ 59,614	$ 60,571	$ 39,051	$ 41,801
Protection of life and prop.	195,296	206,630	128,472	128,023
Health dept. & sanitation	134,760	49,030	31,605	27,444
Highways, recreation, etc.	250,913	384,601	158,512	182,694
Municipal industries	247,498	11,595	3,640	139,449
Payments on public debt	455,619	321,780	336,757	132,156
Total payments	$ 1,343,700	$ 1,034,207	$ 698,037	$ 651,567
Cash on hand close of yr.	192,045	547,181	605,939	115,953
Grand total	$ 1,535,745	$ 1,581,388	$ 1,303,976	$ 767,520

*Board of Public Works, $6,749.

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TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending Mar. 31, 1919.	Waterloo Population 33,097	Council Bluffs Population 31,354	Clinton Population 26,091	Burlington Population 24,261
Taxes, Licenses and Fines				
General levy, city gov't	$ 234,808	$ 230,010	$ 40,141	$ 226,862
Ind. divisions, city gov't	80,624	71,278	107,925	1,042
Franchise taxes		3,823		
Poll taxes	7,129	4,548	1,100	
Special assessments	67,439			2,298
Business licenses	3,882	3,811	1,399	2,686
Dog license	665	639	300	714
Departmental permits	975	244	272	515
Police ct. fines and forfeits	11,734	4,344	2,567	3,298
County road fund		2,575	3,145	3
Gifts, individuals or corp	64	115		505
General Offices				
Executive offices	1,516	62		60
Law offices		215		
Elections	39			
Municipal property				18
Courts	4,190			
Police department		523		145
Fire department		255		192
Department of inspection	1,551	742		
Pounds				
Health department	215	596		58
Sewers and sewage disposal		707		467
Refuse disposal				
Miscellaneous	6		160	
General street services	2	3,092		1,166
Bridges (other than toll)				31
Libraries	153	704	10,561	
Parks	2,159	941	14,049	291
Baths and bathing beaches				61
Municipal Industries				
Water works	101,213	155,825		
Electric light works				
Gas works				
Markets and public scales		751		600
Docks, wharves, landings	435			1,395
Cemeteries				
Miscellaneous				
From Debt Obligations				
General bonds				
Municipal industry bonds				
Special assessments			15,281	
Temporary loans, etc.		15,000		19,000
Outstanding warrants	20,865	101,430	14,705	187
Miscellaneous			896	
Interest Receipts				
Current deposits	1,889	2,681	1,178	457
Other sources	3,197	4,596		5,678
All Other Receipts				
Sale of real property				2,000
Refund receipts	535	2,288		408
Spec. assessm'ts during yr.		31,487		6,136
From private trust acc'ts	563	74,394	5,866	7,520
Recapitulation				
Taxes, licenses and fines	$ 407,315	$ 321,387	$ 156,849	$ 238,423
General offices	9,831	7,837	24,770	2,489
Municipal industries	101,648	156,576		1,995
From debt obligations	20,865	116,430	30,882	19,187
Interest receipts	5,086	7,277	1,178	6,130
All other receipts	1,098	108,169	5,866	16,064
Total receipts	$ 545,843	$ 717,676	$ 219,545	$ 284,288
Cash on hd. beginning yr.	136,626	249,675	113,759	5,635
Grand total	$ 682,469	$ 967,351	$ 333,304	$ 289,923

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TRANSACTIONS, GRADED BY POPULATION.

PAYMENTS. Year Ending Mar. 31, 1919.	Waterloo Population 33,097	Council Bluffs Population 31,354	Clinton Population 26,091	Burlington Population 24,261
General Government				
Mayor's office	$ 2,777	$ 2,366	$ 1,000	$ 2,500
City council	1,500	2,187	2,150	7,200
City clerk and auditor	3,632	5,270	3,269	3,766
City treasurer	75	1,740	1,772	1,635
City solicitor	1,800	1,500	1,000	2,812
Other attorneys	2,000			
City assessor				45
Engineer's office	4,743	4,846	192	2,141
Collection of taxes	9	1,128		
Audits and examinations	506	454	366	389
Elections	46		1,984	2,045
City hall	4,797	2,253	1,982	515
Courts	11,638	1,125	3,851	1,200
Miscellaneous	355	200	2,247	1,312
Protection of Life & Prop.				
Police department	34,768	30,725	17,796	19,619
Fire department	38,641	36,892	55,840	45,515
Inspection and pounds	3,548	368	360	1,200
Police & fire alarm systems	160	1,510		100
Miscellaneous	382			
Health Dept. & Sanitation				
General expenditures	2,649	1,156	1,185	3,855
Quarantine and pest house				
Sewers and sewage disposal	4,011	28,958	6,646	9,758
Refuse disposal	6,580	2,108	2,934	4,075
Miscellaneous	1,412	49,745	980	
Highways				
General administration	1,350	1,709		
General street expenditures	18,403	8,704	15,922	31,889
Paving and curbing	4,807	8,860		3,256
Sidewalks and crossings	3,486	4,650	3,485	5,291
Bridges (other than toll)	3,208	11,102	2,685	2,126
Snow removal			513	
Street lighting	31,646	24,219	19,282	22,909
Street sprinkling & cleaning	10,403	8,753	3,425	3,430
Miscellaneous	528	11,782	3,697	5
Recreation, Librar's & Mis.				
General administration				960
Libraries	20,020	14,399		13,295
General park & garden exp.	14,150	12,620		6,327
Miscellaneous	4,221	18,155	3,975	2,417
Municipal Industries				
Water works	107,393	106,513		
Electric light works				
Gas works				
Markets and public scales		960		897
Docks, wharves, etc.	27,664			808
Cemeteries & crematories				
Miscellaneous				
Payments on Public Debt				
General & municipal bonds	45,400	119,500	2,800	29,294
Interest	60,018	40,015	10,382	22,227
Special assess. & out. war.	76,872	69,600	15,281	18,577
Refund, transfers, etc.	2,788	72,656	27,774	7,819
Recapitulation				
General government	$ 33,878	$ 23,069	$ 19,813	$ 24,560
Protection of life and prop.	77,499	69,495	73,996	66,434
Health dept. & sanitation	14,652	81,967	11,745	18,688
Highways, recreation, etc.	112,222	124,953	52,984	91,915
Municipal industries	135,057	107,473		1,705
Payments on public debt	185,078	301,771	56,237	77,917
Total payments	$ 558,386	$ 708,728	$ 214,755	$ 281,219
Cash on hand close of yr.	124,083	258,623	118,549	8,704
Grand total	$ 682,469	$ 967,351	$ 333,304	$ 289,923

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TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending Mar. 31, 1919.	Ottumwa Population 22,437	Fort Dodge Population 19,373	Mason City Population 17,152	Marshalltown Population 16,065
Taxes, Licenses and Fines				
General levy, city gov't	$ 129,492	$ 135,983	$ 171,743	$ 26,031
Ind. divisions, city gov't	38,630		22,760	82,218
Franchise taxes	1,455			
Poll taxes	5,313	3,287	3,052	1,150
Special assessments				
Business licenses	2,695	1,565	4,638	2,040
Dog license	371	270	918	85
Departmental permits	534			98
Police ct. fines and forfeits	3,300	6,779	3,662	2,531
County road fund				
Gifts, individuals or corp.	25			
General Offices				
Executive offices			163	
Law offices				
Elections				
Municipal property			40	
Courts				
Police department	212		426	
Fire department	152		515	160
Department of inspection			298	
Pounds				
Health department	4	715		208
Sewers and sewage disposal				149
Refuse disposal				
Miscellaneous	11,720	827		
General street services	11		13,033	753
Bridges (other than toll)			20,316	7
Libraries	5	275	341	494
Parks	108	7	31	4
Baths and bathing beaches	1,516			
Municipal Industries				
Water works	69,591	48,614	52,783	55,587
Electric light works				4,385
Gas works				
Markets and public scales		424		
Docks, wharves, landings				
Cemeteries				
Miscellaneous				11
From Debt Obligations				
General bonds		45,000	65,236	
Municipal industry bonds	9,896			
Special assessments				
Temporary loans, etc.				
Outstanding warrants	16,514	14,531	70,817	941
Miscellaneous		124,000		
Interest Receipts				
Current deposits	1,075	1,340	1,982	1,247
Other sources	104	2,248	261	518
All Other Receipts				
Sale of real property				
Refund receipts	4,813		113	
Spec. assessm'ts during yr.		3,610	143,186	
From private trust acc'ts	20,656	46,873	31,741	
Recapitulation				
Taxes, licenses and fines	$ 181,815	$ 147,884	$ 206,773	$ 114,153
General offices	13,728	1,824	35,163	1,775
Municipal industries	69,591	49,038	52,783	59,983
From debt obligations	26,410	186,531	136,053	941
Interest receipts	1,179	3,588	2,243	1,765
All other receipts	25,469	50,483	175,040	
Total receipts	$ 318,192	$ 439,348	$ 608,055	$ 178,617
Cash on hd. beginning yr.	39,904	41,842	104,217	54,393
Grand total	$ 358,096	$ 481,190	$ 712,272	$ 233,010

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TRANSACTIONS, GRADED BY POPULATION.

PAYMENTS. Year Ending Mar. 31, 1919.	Ottumwa Population 22,437	Fort Dodge Population 19,373	Mason City Population 17,152	Marshalltown Population 16,065
General Government				
Mayor's office	$ 2,100	$ 5,085	$ 7,169	$ 1,620
City council	3,600	4,000		1,980
City clerk and auditor	2,612	2,703	4,691	660
City treasurer	300	500	156	300
City solicitor	2,110	1,500	2,363	646
Other attorneys		82	269	150
City assessor				
Engineer's office	4,297	4,308	2,052	1,260
Collection of taxes	2,352			
Audits and examinations	212	294	106	159
Elections	610	129	240	
City hall		5,530	12,982	829
Courts	1,990	960	143	1,000
Miscellaneous			306	326
Protection of Life & Prop.				
Police department	11,567	14,291	28,943	8,758
Fire department	21,102	16,890	21,566	13,631
Inspection and pounds	1,500	2,048	2,871	
Police & fire alarm systems	3,099			
Miscellaneous			331	712
Health Dept. & Sanitation				
General expenditures	984	7,130	1,769	600
Quarantine and pest house		1,940	313	
Sewers and sewage disposal	18,218	7,757	26,790	1,065
Refuse disposal			8,140	
Miscellaneous				112
Highways				
General administration	1,350	2,700	8,441	7,332
General street expenditures	18,413	27,376	17,797	25,937
Paving and curbing		555	143,222	
Sidewalks and crossings	1,074	3,697	2,471	
Bridges (other than toll)	4,012	119,254	17,110	2,063
Snow removal				
Street lighting	18,502	19,310	15,594	
Street sprinkling & cleaning	7,047		6,748	
Miscellaneous	1,671		16,000	2,416
Recreation, Librar's & Mis.				
General administration	1,120			
Libraries	5,725	7,729	10,281	6,325
General park & garden exp.	4,541	8,164	7,899	2,611
Miscellaneous	8,495	3,039	35,099	769
Municipal Industries				
Water works	67,813	71,345	61,813	46,068
Electric light works				14,620
Gas works				
Markets and public scales		1,053		
Docks, wharves, etc.				
Cemeteries & crematories				
Miscellaneous				
Payments on Public Debt				
General & municipal bonds	10,000		42,122	4,000
Interest	21,228	16,486	34,096	5,502
Special assess. & out. war.	2,995	30,021	65,955	2,000
Refund, transfers, etc.	32,575	40,549	23,856	1,581
Recapitulation				
General government	$ 20,183	$ 25,091	$ 30,477	$ 8,930
Protection of life and prop.	37,268	33,229	53,711	23,101
Health dept. & sanitation	19,202	16,827	37,023	1,777
Highways, recreation, etc.	71,950	191,824	280,662	47,453
Municipal industries	67,813	72,398	61,813	60,688
Payments on public debt	66,798	87,056	166,029	13,083
Total payments	$ 283,214	$ 426,425	$ 629,715	$ 155,032
Cash on hand close of yr.	74,882	54,765	82,557	77,978
Grand total	$ 358,096	$ 481,190	$ 712,272	$ 233,010

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TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending Mar. 31, 1919.	Muscatine Population 15,875	Keokuk Population 15,239	Boone Population 12,253	Iowa City Population 12,033
Taxes, Licenses and Fines				
General levy, city gov't	$ 130,940	$ 123,606	$ 57,128	$ 24,827
Ind. divisions, city gov't	13,721	9,402	7,529	95,096
Franchise taxes			1,917	
Poll taxes	23		3,609	1,175
Special assessments	20,567	204		982
Business licenses	409		1,459	1,314
Dog license	316	544	80	74
Departmental permits		1,296		139
Police ct. fines and forfeits		772	1,252	1,409
County road fund	1,059		778	1,378
Gifts, individuals or corp.		500		
General Offices				
Executive offices		3,142		
Law offices				
Elections	50		32	
Municipal property	870		300	
Courts	30			
Police department		353	81	
Fire department	52	71	88	
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal			3	
Refuse disposal		26		
Miscellaneous			40	
General street services			113	275
Bridges (other than toll)				
Libraries		1,117		
Parks		344	89	113
Baths and bathing beaches				
Municipal Industries				
Water works	47,617		58,685	
Electric light works				
Gas works				
Markets and public scales	762	2,394		60
Docks, wharves, landings	740	245		3,503
Cemeteries	9,351	4,760		
Miscellaneous				
From Debt Obligations				
General bonds			9,038	
Municipal industry bonds			21,089	
Special assessments				
Temporary loans, etc.		55,551		
Outstanding warrants	8,944	23,060	2,407	
Miscellaneous				
Interest Receipts				
Current deposits		358	109	579
Other sources			295	
All Other Receipts				
Sale of real property				
Refund receipts		190		202
Spec. assessm'ts during yr.				34,930
From private trust acc'ts				
Recapitulation				
Taxes, licenses and fines	$ 167,035	$ 136,324	$ 73,752	$ 126,394
General offices	1,002	5,053	746	388
Municipal industries	58,470	7,399	58,685	3,563
From debt obligations	8,944	78,611	32,534	
Interest receipts		358	404	579
All other receipts		190	14,428	35,132
Total receipts	$ 235,451	$ 227,935	$ 180,549	$ 166,056
Cash on hd. beginning yr.	99,205	15,479	28,014	30,271
Grand total	$ 334,656	$ 243,414	$ 208,563	$ 196,327

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TRANSACTIONS, GRADED BY POPULATION.

PAYMENTS. Year Ending Mar. 31, 1919.	Muscatine Population 15,875	Keokuk Population 15,239	Boone Population 12,253	Iowa City Population 12,033
General Government				
Mayor's office	$ 517	$ 2,100	$ 1,003	$ 1,200
City council	2,400	4,011	310	212
City clerk and auditor	1,353	2,950	2,255	1,285
City treasurer	575	60	50	345
City solicitor	1,408	1,320	600	687
Other attorneys				
City assessor	1,200			3
Engineer's office	3,500	2,580	3,137	3,402
Collection of taxes				350
Audits and examinations		155		704
Elections			34	24
City hall	668		971	2,507
Courts	3,181	1,000		111
Miscellaneous	435	1,835		2,476
Protection of Life & Prop.				
Police department	8,767	9,917	9,192	6,780
Fire department	14,716	23,083	7,637	16,300
Inspection and pounds			5	
Police & fire alarm systems		44		
Miscellaneous		1,562		2,342
Health Dept. & Sanitation				
General expenditures	1,046		530	556
Quarantine and pest house				197
Sewers and sewage disposal	6,930	1,658	2,191	2,280
Refuse disposal			789	1,246
Miscellaneous		102		189
Highways				
General administration	1,342	7,955	703	1,334
General street expenditures	13,070	15,276	5,474	11,016
Paving and curbing	4,873		2,768	1,385
Sidewalks and crossings		1,069	1,420	356
Bridges (other than toll)	6,554	722		1,227
Snow removal				
Street lighting	15,110	14,185	6,890	10,847
Street sprinkling & cleaning			3,438	4,895
Miscellaneous	14,210	2,568		71
Recreation, Librar's & Mis.				
General administration				4,135
Libraries	6,514	5,199	2,959	5,721
General park & garden exp.	2,208	4,509	3,785	
Miscellaneous	3,146	2,144	915	1,944
Municipal Industries				
Water works	44,419		36,413	
Electric light works				
Gas works				
Markets and public scales	2,678		110	125
Docks, wharves, etc.	4,436	205		
Cemeteries & crematories	11,158	2,694		8,292
Miscellaneous		1,396		89
Payments on Public Debt				
General & municipal bonds	22,500	4,000	10,000	18,325
Interest	10,363	12,047	14,233	29,957
Special assess. & out. war.	16,560	92,483	38,649	20,828
Refund, transfers, etc.	15,068	767	15,732	72
Recapitulation				
General government	$ 15,232	$ 16,011	$ 8,360	$ 13,306
Protection of life and prop.	23,483	34,606	16,834	25,422
Health dept. & sanitation	7,976	1,760	3,510	4,468
Highways, recreation, etc.	67,022	53,627	28,352	42,931
Municipal industries	62,691	4,295	36,523	8,506
Payments on public debt	64,491	109,297	78,614	69,182
Total payments	$ 240,895	$ 219,596	$ 172,183	$ 163,815
Cash on hand close of yr.	93,761	23,818	36,370	32,512
Grand total	$ 334,656	$ 243,414	$ 208,563	$ 196,327

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TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending Mar. 31, 1919.	Oskaloosa Population 10,485	Fort Madison Population 9,796	Centerville Population 7,803	Creston Population 7,572
Taxes, Licenses and Fines				
General levy, city gov't	$ 76,231	$ 66,032	$ 38,450	$ 36,016
Ind. divisions, city gov't	6,715	471		
Franchise taxes				
Poll taxes	1,879	1,910	690	976
Special assessments				37,072
Business licenses	844	442	1,336	767
Dog license	358	390	37	
Departmental permits				
Police ct. fines and forfeits	992	398	1,081	1,062
County road fund	1,619	343		
Gifts, individuals or corp.				
General Offices				
Executive offices				
Law offices				
Elections		24		100
Municipal property		321		
Courts				
Police department				
Fire department	220	66	3	60
Department of inspection				
Pounds				
Health department	299		109	13
Sewers and sewage disposal	493			
Refuse disposal		70		
Miscellaneous		35	9	
General street services			53	82
Bridges (other than toll)			47	
Libraries	567			
Parks				2
Baths and bathing beaches				
Municipal Industries				
Water works	300			
Electric light works		120		
Gas works				
Markets and public scales			797	
Docks, wharves, landings		313		
Cemeteries		1,239		1,753
Miscellaneous	174	155		1,431
From Debt Obligations				
General bonds	50,241			
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants	12,839	4,115	92	12,099
Miscellaneous				
Interest Receipts				
Current deposits		319	179	332
Other sources				
All Other Receipts				
Sale of real property	111			
Refund receipts		1,055		5,968
Spec. assessm'ts during yr.				
From private trust acc'ts				
Recapitulation				
Taxes, licenses and fines	$ 88,638	$ 69,986	$ 41,594	$ 75,893
General offices	1,579	516	221	258
Municipal industries	474	1,827	797	3,184
From debt obligations	63,080	4,115	92	12,099
Interest receipts		319	179	332
All other receipts	111	1,055		5,968
Total receipts	$ 153,882	$ 77,818	$ 42,883	$ 97,734
Cash on hd. beginning yr.	29,920	9,954	14,826	15,563
Grand total	$ 183,802	$ 87,772	$ 57,709	$ 113,297

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TRANSACTIONS, GRADED BY POPULATION.

PAYMENTS. Year Ending Mar. 31, 1919.	Oskaloosa Population 10,485	Fort Madison Population 9,796	Centerville Population 7,803	Creston Population 7,572
General Government				
Mayor's office	$ 1,224	$ 300	$ 1,255	$ 600
City council	352	350	250	168
City clerk and auditor	1,208	764	1,135	325
City treasurer	300	198	50	200
City solicitor	956	982	100	480
Other attorneys		150	185	
City assessor				
Engineer's office	1,249	409		
Collection of taxes	2	345		94
Audits and examinations				
Elections	26	47	22	52
City hall	1,130		809	195
Courts	15		3	
Miscellaneous		71		
Protection of Life & Prop.				
Police department	4,809	4,869	3,986	2,756
Fire department	14,533	15,602	6,407	7,698
Inspection and pounds	6			
Police & fire alarm systems			56	71
Miscellaneous		546		
Health Dept. & Sanitation				
General expenditures	1,207	150	67	649
Quarantine and pest house	10			
Sewers and sewage disposal	755	5,246	1,260	4,302
Refuse disposal	489		62	117
Miscellaneous	611	56	35	
Highways				
General administration	945		1,127	900
General street expenditures	8,206	12,848	4,530	5,674
Paving and curbing	3,283		479	490
Sidewalks and crossings	1,295	479	905	692
Bridges (other than toll)				
Snow removal	403			
Street lighting	12,019	7,374	4,444	4,376
Street sprinkling & cleaning	2,940		164	1,658
Miscellaneous	145			
Recreation, Librar's & Mis.				
General administration		567		240
Libraries	5,917	2,704	1,847	
General park & garden exp.	487			
Miscellaneous	1,857	454	456	756
Municipal Industries				
Water works				
Electric light works				
Gas works				
Markets and public scales	268		201	
Docks, wharves, etc.		34		
Cemeteries & crematories		1,188	1,240	2,654
Miscellaneous		44		
Payments on Public Debt				
General & municipal bonds	5,500	6,000	5,500	6,200
Interest	15,253	4,217	1,692	12,100
Special assess. & out. war.	63,841	10,618	1,500	39,730
Refund, transfers, etc.	44	136	1,130	6,047
Recapitulation				
General government	$ 6,462	$ 3,616	$ 3,839	$ 2,114
Protection of life and prop.	19,348	21,017	10,449	10,525
Health dept. & sanitation	3,072	5,452	1,424	5,068
Highways, recreation, etc.	37,497	24,426	13,952	14,786
Municipal industries	268	1,266	1,441	2,654
Payments on public debt	84,648	20,971	9,822	64,077
Total payments	$ 151,285	$ 76,748	$ 40,927	$ 99,224
Cash on hand close of yr.	32,517	11,624	16,782	14,073
Grand total	$ 183,802	$ 87,772	$ 57,709	$ 113,297

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TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending Mar. 31, 1919.	Oelwein Population 7,137	Charles City Population 6,374	Cedar Falls Population 6,284	Fairfield Population 6,113
Taxes, Licenses and Fines				
General levy, city gov't	$ 40,532	$ 38,165	$ 27,514	$ 36,817
Ind. divisions, city gov't		6,323	17,422	2,631
Franchise taxes				
Poll taxes	2,581	1,552	673	1,579
Special assessments		1,990	19	
Business licenses	846	600	374	693
Dog license	56	90	74	54
Departmental permits				
Police ct. fines and forfeits	105	141	210	
County road fund			858	
Gifts, individuals or corp.		700		1,905
General Offices				
Executive offices	8			
Law offices		9		
Elections	59			
Municipal property	1	423		
Courts				
Police department	1			
Fire department	30	280		
Department of inspection		41		
Pounds				
Health department		10		
Sewers and sewage disposal				8
Refuse disposal				
Miscellaneous				
General street services	786	29	50	
Bridges (other than toll)				
Libraries		188		
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	10,168	15,318	16,192	15,791
Electric light works			48,618	63
Gas works				
Markets and public scales				
Docks, wharves, landings				
Cemeteries	3,461		1,818	23
Miscellaneous			18	
From Debt Obligations				
General bonds	21,100			
Municipal industry bonds			2,000	
Special assessments				
Temporary loans, etc.			295	
Outstanding warrants	4,509	3,520	3,412	37
Miscellaneous				
Interest Receipts				
Current deposits	159	586	335	165
Other sources			822	
All Other Receipts				
Sale of real property				
Refund receipts	268		20	1,094
Spec. assessm'ts during yr.				2,941
From private trust acc'ts			30,000	
Recapitulation				
Taxes, licenses and fines	$ 44,120	$ 49,561	$ 47,144	$ 43,679
General offices	885	980	50	8
Municipal industries	13,629	15,313	66,646	15,877
From debt obligations	25,609	3,520	5,707	37
Interest receipts	159	586	1,157	165
All other receipts	268		30,020	4,035
Total receipts	$ 84,670	$ 69,960	$ 150,724	$ 63,801
Cash on hd. beginning yr.	21,088	21,083	18,136	1,943
Grand total	$ 105,758	$ 91,043	$ 168,860	$ 65,744

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TRANSACTIONS, GRADED BY POPULATION.

PAYMENTS. Year Ending Mar. 31, 1919.	Oelwein Population 7,137	Charles City Population 6,374	Cedar Falls Population 6,284	Fairfield Population 6,113
General Government				
Mayor's office	$ 350	$ 43	$ 611	$ 300
City council	312	318	143	600
City clerk and auditor	1,137	1,334	720	608
City treasurer	50	25		125
City solicitor	200	302	300	250
Other attorneys	137	423	200	64
City assessor				
Engineer's office	1,231	857	600	
Collection of taxes		22		95
Audits and examinations		216		156
Elections	48	669	30	30
City hall	2,011	227	745	793
Courts	1,000			
Miscellaneous	101	143	548	
Protection of Life & Prop.				
Police department	2,464	2,907	1,971	3,148
Fire department	2,922	3,268	3,163	3,524
Inspection and pounds		46		11
Police & fire alarm systems				347
Miscellaneous	13	401	282	
Health Dept. & Sanitation				
General expenditures	50	216	50	119
Quarantine and pest house	252			
Sewers and sewage disposal	15,559	176	180	1,891
Refuse disposal	177	796		100
Miscellaneous				2,138
Highways				
General administration	796	943	840	600
General street expenditures	4,331	7,438	5,114	1,193
Paving and curbing	4,576	347	112	
Sidewalks and crossings	83	314	195	156
Bridges (other than toll)		1,514		
Snow removal		152		
Street lighting	5,319	6,207		4,309
Street sprinkling & Cleaning		2,524	2,276	
Miscellaneous		142		
Recreation, Librar's & Mis.				
General administration	396			484
Libraries	1,374			
General park & garden exp.	899	67		
Miscellaneous	4,965	594	523	817
Municipal Industries				
Water works	12,824	5,481	12,379	12,904
Electric light works			41,113	
Gas works				
Markets and public scales				57
Docks, wharves, etc.				
Cemeteries & crematories	2,070		3,463	215
Miscellaneous		1,200		
Payments on Public Debt				
General & municipal bonds	4,500	16,150	42,237	4,000
Interest	5,727	3,665	10,345	2,704
Special assess. & out. war.	12,083	2,859	16,007	6,980
Refund, transfers, etc.	13	6,708	1,194	2,630
Recapitulation				
General government	$ 6,577	$ 4,579	$ 3,897	$ 3,021
Protection of life and prop.	5,399	6,622	5,416	7,030
Health dept. & sanitation	16,038	1,188	230	3,748
Highways, recreation, etc.	22,739	20,242	9,060	8,959
Municipal industries	14,894	6,681	56,955	13,176
Payments on public debt	22,323	29,382	69,783	16,314
Total payments	$ 87,970	$ 68,694	$ 145,341	$ 52,248
Cash on hand close of yr.	17,788	22,349	23,519	13,496
Grand total	$ 105,758	$ 91,043	$ 168,860	$ 65,744

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TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending Mar. 31, 1919.	Webster City Population 5,834	Shenandoah Population 5,637	Clarinda Population 5,624	Cherokee Population 5,624
Taxes, Licenses and Fines				
General levy, city gov't	$ 9,282	$ 31,968	$ 8,188	$ 52,532
Ind. divisions, city gov't	16,652	4,678	14,611	6,146
Franchise taxes				
Poll taxes	960	248	550	801
Special assessments	8,022		3,980	132
Business licenses	326		605	991
Dog license	45	69	114	131
Departmental permits		1,443		42
Police ct. fines and forfeits		1,239	786	1,054
County road fund	1,185	1,292	692	430
Gifts, individuals or corp.				
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property	798		537	218
Courts	4			
Police department				
Fire department				
Department of inspection				115
Pounds				
Health department	2			
Sewers and sewage disposal			14	112
Refuse disposal				
Miscellaneous	58		194	8
General street services	75	177		47
Bridges (other than toll)				
Libraries				33
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	9,558	6,980	5,950	8,647
Electric light works	57,300			
Gas works				
Markets and public scales	995	199	215	
Docks, wharves, landings				
Cemeteries	4,419		666	1,744
Miscellaneous	353			
From Debt Obligations				
General bonds				
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants	9,500	3,894		6,094
Miscellaneous			72	
Interest Receipts				
Current deposits	649			475
Other sources	815			20
All Other Receipts				
Sale of real property			527	
Refund receipts			391	
Spec. assessm'ts during yr.				645
From private trust acc'ts				108
Recapitulation				
Taxes, licenses and fines	$ 36,472	$ 40,937	$ 29,521	$ 62,259
General offices	937	177	745	528
Municipal industries	72,625	7,179	6,831	10,391
From debt obligations	9,500	3,894	72	6,094
Interest receipts	1,464			495
All other receipts	2,216		918	753
Total receipts	$ 123,214	$ 52,187	$ 38,087	$ 80,520
Cash on hd. beginning yr.	32,125	1,935	8,768	24,557
Grand total	$ 155,339	$ 54,122	$ 46,855	$ 105,077

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TRANSACTIONS, GRADED BY POPULATION.

PAYMENTS. Year Ending Mar. 31, 1919.	Webster City Population 5,834	Shenandoah Population 5,637	Clarinda Population 5,624	Cherokee Population 5,624
General Government				
Mayor's office	$ 1,094	$ 234	$ 453	$ 400
City council		157	153	250
City clerk and auditor	261	1,955	2,604	616
City treasurer		100		240
City solicitor	619	100	250	400
Other attorneys	60	629		
City assessor				
Engineer's office			240	
Collection of taxes		35		3
Audits and examinations	125			
Elections	158	121	296	26
City hall	895	175	1,294	1,797
Courts	55	1,290		51
Miscellaneous	106	44	462	171
Protection of Life & Prop.				
Police department	1,915	1,995	2,281	1,192
Fire department	2,001	3,097	2,121	8,606
Inspection and pounds	15	114		106
Police & fire alarm systems				
Miscellaneous	373			59
Health Dept. & Sanitation				
General expenditures	253	67	226	231
Quarantine and pest house				
Sewers and sewage disposal	251		10	124
Refuse disposal		249	134	
Miscellaneous		176		
Highways				
General administration	19	960	143	628
General street expenditures	4,976	3,887	3,591	4,552
Paving and curbing	120	1,972	957	3,743
Sidewalks and crossings	759		473	273
Bridges (other than toll)				
Snow removal	35	18	11	71
Street lighting		4,010	4,942	4,686
Street sprinkling & cleaning	2,224	4,894	1,037	1,278
Miscellaneous	103		712	179
Recreation, Librar's & Mis.				
General administration				
Libraries	500			3,516
General park & garden exp.	2,674	100	30	84
Miscellaneous	870	2,282	736	457
Municipal Industries				
Water works	6,646	20,577	7,359	9,984
Electric light works	60,745			
Gas works				
Markets and public scales	899	14	9	
Docks, wharves, etc.				
Cemeteries & crematories	7,902		948	1,494
Miscellaneous				
Payments on Public Debt				
General & municipal bonds	8,271	2,000	500	1,000
Interest	2,980	2,869	3,022	9,627
Special assess. & out. war.	10,528		2,218	21,488
Refund, transfers, etc.	2,445			42
Recapitulation				
General government	$ 3,313	$ 4,840	$ 5,752	$ 3,954
Protection of life and prop.	4,304	5,206	4,402	9,963
Health dept. & sanitation	504	492	370	355
Highways, recreation, etc.	12,280	18,123	12,632	19,467
Municipal industries	76,192	20,591	8,316	11,478
Payments on public debt	24,224	4,869	5,740	32,157
Total payments	$ 120,817	$ 54,121	$ 37,212	$ 77,374
Cash on hand close of yr.	34,522	1	9,643	27,703
Grand total	$ 155,339	$ 54,122	$ 46,855	$ 105,077

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TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending Mar. 31, 1919.	Red Oak Population 5,601	Perry Population 5,455	Chariton Population 5,235	Newton Population 5,165
Taxes, Licenses and Fines				
General levy, city gov't	$ 31,359	$ 43,700	$ 32,689	$ 49,420
Ind. divisions, city gov't				
Franchise taxes				
Poll taxes	985	750	72	63
Special assessments		26,080		
Business licenses	846	1,233	937	
Dog license	4	275	29	51
Departmental permits		425		
Police ct. fines and forfeits	704	1,150	91	1,107
County road fund	950	79	818	
Gifts, individuals or corp.				
General Offices				
Executive offices	22			
Law offices				
Elections	20		608	
Municipal property	581		8	114
Courts				
Police department				
Fire department				
Department of inspection				
Pounds				
Health department	186			
Sewers and sewage disposal	1,776		175	
Refuse disposal				
Miscellaneous				36
General street services	346			904
Bridges (other than toll)				
Libraries				
Parks				10
Baths and bathing beaches				
Municipal Industries				
Water works	15,525	14,903	7,136	18,809
Electric light works				80,675
Gas works				21,471
Markets and public scales				11
Docks, wharves, landings				
Cemeteries	4,093	3,700		1,914
Miscellaneous	10,007			
From Debt Obligations				
General bonds			11,611	22,541
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants	177	3,637		22,855
Miscellaneous				548
Interest Receipts				
Current deposits	429		162	
Other sources	142			370
All Other Receipts				
Sale of real property				
Refund receipts	6	7,857		145
Spec. assessm'ts during yr.				121
From private trust acc'ts	3,413			
Recapitulation				
Taxes, licenses and fines	$ 34,848	$ 73,692	$ 34,636	$ 50,641
General offices	2,931		791	1,064
Municipal industries	29,625	18,603	7,136	122,880
From debt obligations	177	3,637	11,611	45,944
Interest receipts	571		162	370
All other receipts	3,419	7,857		266
Total receipts	$ 71,571	$ 103,789	$ 54,336	$ 221,165
Cash on hd. beginning yr.	28,087	2,782	5,689	12,584
Grand total	$ 99,658	$ 106,571	$ 60,025	$ 233,749

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TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending Mar. 31, 1919.	Red Oak Population 5,601	Perry Population 5,455	Chariton Population 5,235	Newton Population 5,165
General Government				
Mayor's office	$ 200	$ 300	$ 54	$ 432
City council	173	250	118	428
City clerk and auditor	957	1,560	765	452
City treasurer	200	50	310	25
City solicitor		600	593	412
Other attorneys	50	705		
City assessor	25			
Engineer's office	1,509	248		750
Collection of taxes				
Audits and examinations				
Elections	11	90		
City hall	314	1,056		
Courts		1,346		
Miscellaneous		20	911	
Protection of Life & Prop.				
Police department	3,381	3,539	1,530	2,200
Fire department	2,929	2,013	1,089	3,637
Inspection and pounds				
Police & fire alarm systems				
Miscellaneous		70		
Health Dept. & Sanitation				
General expenditures	607	439	50	25
Quarantine and pest house	31			
Sewers and sewage disposal	53	1,673	358	9,795
Refuse disposal	491			798
Miscellaneous	77			
Highways				
General administration	1,025	1,770		3,916
General street expenditures	5,793	1,801	2,309	6,978
Paving and curbing	162	228		1,636
Sidewalks and crossings	216	10	32	14
Bridges (other than toll)	496			
Snow removal	91	8		
Street lighting	4,118	3,577	2,955	1,051
Street sprinkling & cleaning	3,306	724	745	606
Miscellaneous	960	25		463
Recreation, Librar's & Mis.				
General administration	160			
Libraries	2,939			
General park & garden exp.	158			991
Miscellaneous	1,019	2,253	2,762	6,123
Municipal Industries				
Water works	16,946	22,321	8,498	17,586
Electric light works				92,141
Gas works				22,819
Markets and public scales				
Docks, wharves, etc.				
Cemeteries & crematories	2,613	1,331		900
Miscellaneous	10,358			155
Payments on Public Debt				
General & municipal bonds	5,000	3,459	3,500	7,500
Interest	743	10,120	9,125	6,995
Special assess. & out. war.	147	25,979	17,711	16,103
Refund, transfers, etc.	47	13,776		1,133
Recapitulation				
General government	$ 3,439	$ 6,225	$ 2,751	$ 2,499
Protection of life and prop.	6,310	5,622	2,619	5,837
Health dept. & sanitation	1,259	2,112	408	10,613
Highways, recreation, etc.	19,433	10,396	8,803	21,778
Municipal industries	29,917	23,652	8,498	133,601
Payments on public debt	5,938	53,334	30,336	31,731
Total payments	$ 67,455	$ 101,341	$ 53,415	$ 206,059
Cash on hand close of yr.	32,203	5,230	6,610	27,690
Grand total	$ 99,658	$ 106,571	$ 60,025	$ 233,749

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TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending Mar. 31, 1919.	Albia Population 5,138	Ames Population 5,091	Le Mars Population 5,070	Grinnell Population 5,061
Taxes, Licenses and Fines				
General levy, city gov't	$ 14,598	$ 56,458	$ 35,290	$ 95,637
Ind. divisions, city gov't	19,726	3,812		5,726
Franchise taxes				
Poll taxes	3	1,321		1,057
Special assessments			1,355	
Business licenses	1,017	530	640	1,335
Dog license		34	95	295
Departmental permits	10			
Police ct. fines and forfeits	185	587		496
County road fund		232		169
Gifts, individuals or corp		345		
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property			250	8,577
Courts				
Police department			101	
Fire department	438	1		
Department of inspection		60		
Pounds				
Health department				
Sewers and sewage disposal				313
Refuse disposal				637
Miscellaneous		24		134
General street services	103	110	350	60
Bridges (other than toll)				
Libraries				469
Parks			20	
Baths and bathing beaches				
Municipal Industries				
Water works	9,403	18,414		14,952
Electric light works		69,077		
Gas works				
Markets and public scales				
Docks, wharves, landings				3,645
Cemeteries		2,030		
Miscellaneous	139			
From Debt Obligations				
General bonds				
Municipal industry bonds				50,192
Special assessments				
Temporary loans, etc.				
Outstanding warrants		18,707		39
Miscellaneous				
Interest Receipts				
Current deposits	462	470	269	
Other sources				
All Other Receipts				
Sale of real property				3,001
Refund receipts	6,524	1,899	7	
Spec. assessm'ts during yr.		32,996		
From private trust acc'ts	8	1,877		
Recapitulation				
Taxes, licenses and fines	$ 35,539	$ 63,319	$ 37,380	$ 104,715
General offices	541	195	721	10,190
Municipal industries	9,542	90,521		18,397
From debt obligations		18,707		50,231
Interest receipts	462	470	269	
All other receipts	6,532	36,772	7	3,000
Total receipts	$ 52,616	$ 209,984	$ 38,377	$ 186,533
Cash on hd. beginning yr.	24,272	23,202	12,731	83,313
Grand total	$ 76,888	$ 233,186	$ 51,108	$ 219,846

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TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending Mar. 31, 1919.	Albia Population 5,138	Ames Population 5,091	Le Mars Population 5,070	Grinnell Population 5,061
General Government				
Mayor's office	$ 516	$ 335	300	$ 300
City council	257	300	275	239
City clerk and auditor	589	1,356	480	2,082
City treasurer	100	50	679	117
City solicitor	301	1,344	150	300
Other attorneys			20	125
City assessor				
Engineer's office		3,339		156
Collection of taxes			14	132
Audits and examinations		134	4	
Elections	11			77
City hall	4,582	1,758	667	1,519
Courts				1,639
Miscellaneous	105	355		874
Protection of Life & Prop.				
Police department	2,158	3,922	2,758	3,155
Fire department	3,601	2,269	4,999	3,459
Inspection and pounds		31	25	
Police & fire alarm systems				
Miscellaneous	12		20	
Health Dept. & Sanitation				
General expenditures	634		100	448
Quarantine and pest house				
Sewers and sewage disposal	1,238	12,570	4,002	6,472
Refuse disposal	54	277		556
Miscellaneous	13			
Highways				
General administration	961	1,455	1,140	419
General street expenditures	6,403	10,114	3,937	5,443
Paving and curbing	12	21,812	60	
Sidewalks and crossings	145	422	1,447	492
Bridges (other than toll)			507	
Snow removal	158			483
Street lighting	3,522	4,672	4,432	5,179
Street sprinkling & cleaning	784	1,624	2,427	867
Miscellaneous		80	1,452	
Recreation, Librar's & Mis.				
General administration	46		253	548
Libraries	1,638		2,055	3,025
General park & garden exp.		366	38	
Miscellaneous	448	697	758	917
Municipal Industries				
Water works	12,598	19,484		34,490
Electric light works		86,143		
Gas works				
Markets and public scales			20	
Docks, wharves, etc.				
Cemeteries & crematories	352	1,910		2,718
Miscellaneous		400		
Payments on Public Debt				
General & municipal bonds	1,000	9,908	6,000	10,200
Interest	3,311	7,132	1,565	18,237
Special assess. & out. war.		9,713	1,351	35,375
Refund, transfers, etc.	6,525	7,161		10,361
Recapitulation				
General government	$ 6,461	$ 8,971	$ 2,639	$ 7,560
Protection of life and prop.	5,771	6,222	7,802	6,614
Health dept. & sanitation	1,939	12,847	4,102	7,476
Highways, recreation, etc.	14,117	41,242	18,501	17,373
Municipal industries	12,950	107,937	20	37,208
Payments on public debt	10,836	33,917	8,916	74,173
Total payments	$ 52,674	$ 211,138	$ 41,980	$ 150,404
Cash on hand close of yr.	24,214	22,050	9,128	69,442
Grand total	$ 76,888	$ 233,188	$ 51,108	$ 219,846

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TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending Mar. 31, 1919.	Atlantic Population 5,039	Marion Population 4,675	Washington Population 4,544	Glenwood Population 4,343
Taxes, Licenses and Fines				
General levy, city gov't	$ 8,712	$ 35,234	$ 36,054	$ 15,782
Ind. divisions, city gov't	25,956	1,980	4,055	
Franchise taxes	37			
Poll taxes	376	1,205		
Special assessments		17,751		
Business licenses	39	525	124	
Dog license		80		
Departmental permits	1,040	169	613	
Police ct. fines and forfeits	839	327	83	
County road fund				
Gifts, individuals or corp.				
General Offices				
Executive offices				214
Law offices				
Elections				
Municipal property	5	8		
Courts	15			
Police department				
Fire department			76	
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal				
Refuse disposal				
Miscellaneous			23	
General street services	1,435		326	
Bridges (other than toll)			117	
Libraries		20	98	7
Parks				123
Baths and bathing beaches				
Municipal Industries				
Water works	15,344		15,230	3,290
Electric light works	38,774			
Gas works				
Markets and public scales	166			
Docks, wharves, landings				
Cemeteries		1,363	23	
Miscellaneous	408			
From Debt Obligations				
General bonds				7,025
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants				8,923
Miscellaneous				
Interest Receipts				
Current deposits	297		350	69
Other sources	573			
All Other Receipts				
Sale of real property				
Refund receipts		1,834		
Spec. assessm'ts during yr.	160			
From private trust acc'ts				
Recapitulation				
Taxes, licenses and fines	$ 36,999	$ 57,331	$ 40,929	$ 15,782
General offices	1,455	28	640	344
Municipal industries	54,692	1,363	15,253	3,290
From debt obligations				15,948
Interest receipts	870		350	69
All other receipts	160	1,834		
Total receipts	$ 94,176	$ 60,556	$ 57,172	$ 35,433
Cash on hd. beginning yr.	22,776	11,967	11,139	1,639
Grand total	$ 116,952	$ 72,523	$ 68,311	$ 37,072

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TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending Mar. 31, 1919.	Atlantic Population 5,039	Marion Population 4,675	Washington Population 4,544	Glenwood Population 4,343
General Government				
Mayor's office	$ 52	$ 371	$ 325	$ 60
City council	273	276	280	266
City clerk and auditor	737	434	585	250
City treasurer	150	250	150	120
City solicitor	125	250	287	50
Other attorneys	50			
City assessor				
Engineer's office			155	218
Collection of taxes				
Audits and examinations				
Elections		138	27	40
City hall	1,936		9	147
Courts				
Miscellaneous	177		267	
Protection of Life & Prop.				
Police department	2,636	1,989	1,773	522
Fire department	2,107	4,035	2,337	847
Inspection and pounds			335	
Police & fire alarm systems				
Miscellaneous				
Health Dept. & Sanitation				
General expenditures	118	137	304	120
Quarantine and pest house	80			14
Sewers and sewage disposal	99	1,474	4,157	145
Refuse disposal	78		779	
Miscellaneous				
Highways				
General administration	661	950	840	622
General street expenditures	3,702	5,514	4,253	2,138
Paving and curbing	874			7,912
Sidewalks and crossings	46	143	353	
Bridges (other than toll)	110			60
Snow removal		35		
Street lighting	882	4,446	3,624	1,208
Street sprinkling & cleaning		697	2,813	366
Miscellaneous	62	91		
Recreation, Librar's & Mis.				
General administration				58
Libraries		1,510	2,079	855
General park & garden exp.	209	158	1,368	1,215
Miscellaneous	397	72	983	255
Municipal Industries				
Water works	26,700		15,891	5,247
Electric light works	40,968			
Gas works				
Markets and public scales	74			
Docks, wharves, etc.				
Cemeteries & crematories		1,120	322	
Miscellaneous	10,000			
Payments on Public Debt				
General & municipal bonds	1,000	6,000	4,000	4,000
Interest	3,186	7,560	2,591	3,161
Special assess. & out. war.	7,861	13,500	578	6,004
Refund, transfers, etc.	2,070	4,509		
Recapitulation				
General government	$ 3,500	$ 1,719	$ 2,085	$ 1,151
Protection of life and prop.	4,743	6,024	4,445	1,369
Health dept. & sanitation	375	1,611	5,240	279
Highways, recreation, etc.	6,943	13,616	16,313	14,689
Municipal industries	77,742	1,120	16,213	5,247
Payments on public debt	14,117	31,569	7,169	13,165
Total payments	$ 107,420	$ 55,659	$ 51,465	$ 35,900
Cash on hand close of yr.	9,532	16,864	16,846	1,172
Grand total	$ 116,952	$ 72,523	$ 68,311	$ 37,072

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TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending Mar. 31, 1919.	Spencer Population 4,176	Estherville Population 4,123	Mt. Pleasant Population 4,089	Vinton Population 4,053
Taxes, Licenses and Fines				
General levy, city gov't	$ 6,596	$ 27,311	$ 29,953	$ 21,319
Ind. divisions, city gov't	20,589	2,517	5,260	3,795
Franchise taxes				
Poll taxes	517		368	
Special assessments		119		
Business licenses	942	1,500	324	325
Dog license	112	3		51
Departmental permits		70		
Police ct. fines and forfeits	265		104	241
County road fund	191		435	
Gifts, individuals or corp.	20		145	
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property	3	18		
Courts	25			
Police department				
Fire department				25
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal	72			
Refuse disposal				
Miscellaneous	300	9,445	63	
General street services			34	913
Bridges (other than toll)				
Libraries		11	111	
Parks				498
Baths and bathing beaches				
Municipal Industries				
Water works	5,059	7,385	8,246	7,936
Electric light works	42,931	33,633	25,007	28,416
Gas works		4,728		
Markets and public scales	1,545		96	
Docks, wharves, landings				
Cemeteries	5,341		2,613	
Miscellaneous	7,547	6,734		11
From Debt Obligations				
General bonds	8,531			
Municipal industry bonds	9,000			5,000
Special assessments				
Temporary loans, etc.				
Outstanding warrants	5,433		6	
Miscellaneous		7,279		
Interest Receipts				
Current deposits	117	587	167	333
Other sources		200	472	
All Other Receipts				
Sale of real property				50
Refund receipts		5		240
Spec. assessm'ts during yr.				
From private trust acc'ts			733	
Recapitulation				
Taxes, licenses and fines	$ 29,232	$ 31,520	$ 36,589	$ 25,731
General offices	400	9,474	208	1,436
Municipal industries	62,423	52,480	35,962	36,363
From debt obligations	22,964	7,279	6	5,000
Interest receipts	117	787	639	333
All other receipts		5	733	290
Total receipts	$ 115,136	$ 101,545	$ 74,137	$ 69,153
Cash on hd. beginning yr.	1,330	14,923	10,303	14,374
Grand total	$ 116,466	$ 116,468	$ 84,440	$ 83,527

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TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending Mar. 31, 1919.	Spencer Population 4,176	Estherville Population 4,123	Mt. Pleasant Population 4,089	Vinton Population 4,053
General Government				
Mayor's office	$ 418	$ 25	$ 490	$ 200
City council	153	163	302	285
City clerk and auditor	496	606	379	300
City treasurer	75	50	92	
City solicitor	328	280	404	200
Other attorneys			835	
City assessor	1			
Engineer's office	260		669	
Collection of taxes				
Audits and examinations	454			
Elections	110	198		
City hall	27	568	500	549
Courts				
Miscellaneous	415	1,207		1,140
Protection of Life & Prop.				
Police department	1,894	1,412	2,248	1,835
Fire department	12,945	1,375	7,272	696
Inspection and pounds	56			
Police & fire alarm systems			100	
Miscellaneous				
Health Dept. & Sanitation				
General expenditures	60		17	383
Quarantine and pest house				
Sewers and sewage disposal	302	835	687	152
Refuse disposal		20	266	
Miscellaneous			130	
Highways				
General administration	830			
General street expenditures	1,168	5,893	3,393	3,931
Paving and curbing	113			
Sidewalks and crossings	29	48	414	64
Bridges (other than toll)				
Snow removal	6		288	159
Street lighting	1,567			
Street sprinkling & cleaning	1,111		2,102	
Miscellaneous	114			679
Recreation, Librar's & Mis.				
General administration		129	582	
Libraries	1,876	2,290	2,294	1,568
General park & garden exp.	2,911		209	2,334
Miscellaneous	343	704	660	273
Municipal Industries				
Water works	15,007	1,842	2,141	9,451
Electric light works	51,927	50,181	22,907	27,686
Gas works		31,066		
Markets and public scales	1,713		236	
Docks, wharves, etc.				
Cemeteries & crematories	3,581		2,227	
Miscellaneous		9,458		
Payments on Public Debt				
General & municipal bonds	1,000		7,461	7,000
Interest	4,332	6,810	2,768	1,560
Special assess. & out. war.	1,769		345	
Refund, transfers, etc.		196	2,304	16
Recapitulation				
General government	$ 2,737	$ 3,097	$ 3,671	$ 2,674
Protection of life and prop.	14,895	2,787	9,620	2,531
Health dept. & sanitation	362	855	1,100	535
Highways, recreation, etc.	10,068	9,064	9,942	9,008
Municipal industries	72,228	92,547	27,511	37,137
Payments on public debt	7,101	7,006	12,878	8,576
Total payments	$ 107,391	$ 115,356	$ 64,722	$ 60,461
Cash on hand close of yr.	9,075	1,112	19,718	23,066
Grand total	$ 116,466	$ 116,468	$ 84,440	$ 83,527

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TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending Mar. 31, 1919.	Eagle Grove Population 4,038	Carroll Population 4,031	Decorah Population 4,021	Maquoketa Population 3,776
Taxes, Licenses and Fines				
General levy, city gov't	$ 22,009	$ 5,693	$ 7,818	$ 6,814
Ind. divisions, city gov't	3,358	20,635	21,477	7,652
Franchise taxes				
Poll taxes	778		840	3
Special assessments			895	122
Business licenses	522	703	75	430
Dog license			73	
Departmental permits			24	
Police ct. fines and forfeits	925	168	414	954
County road fund		705	391	
Gifts, individuals or corp.		50		61
General Offices				
Executive offices	366			103
Law offices				
Elections				
Municipal property				63
Courts				
Police department				
Fire department				626
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal				2,800
Refuse disposal				
Miscellaneous				
General street services				
Bridges (other than toll)				
Libraries				1,860
Parks				737
Baths and bathing beaches				
Municipal Industries				
Water works	5,958	12,456		7,875
Electric light works			6,490	
Gas works				
Markets and public scales				206
Docks, wharves, landings				
Cemeteries	5,907	335		
Miscellaneous				168
From Debt Obligations				
General bonds				
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants	168			8,189
Miscellaneous				
Interest Receipts				
Current deposits		275	99	65
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts	81	319		
Spec. assessm'ts during yr.			8,819	
From private trust acc'ts				
Recapitulation				
Taxes, licenses and fines	$ 27,592	$ 27,954	$ 32,007	$ 16,036
General offices	366			6,189
Municipal industries	11,865	12,791	6,490	8,249
From debt obligations	168			8,189
Interest receipts		275	99	65
All other receipts	81	319	8,819	
Total receipts	$ 40,072	$ 41,339	$ 47,415	$ 38,728
Cash on hd. beginning yr.	5,978	9,542	1,502	8,841
Grand total	$ 46,050	$ 50,881	$ 48,917	$ 47,569

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TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending Mar. 31, 1919.	Eagle Grove Population 4,038	Carroll Population 4,031	Decorah Population 4,021	Maquoketa Population 3,776
General Government				
Mayor's office	$ 150	$ 300	$ 100	$ 438
City council	300	155	189	218
City clerk and auditor	1,325	500	887	377
City treasurer	----------	100	100	----------
City solicitor	300	360	250	375
Other attorneys	----------	----------	----------	----------
City assessor	----------	----------	----------	----------
Engineer's office	----------	2,597	----------	----------
Collection of taxes	----------	----------	----------	----------
Audits and examinations	----------	310	----------	25
Elections	26	115	16	108
City hall	1,731	904	335	1,353
Courts	28	----------	11	----------
Miscellaneous	47	----------	1,059	823
Protection of Life & Prop.				
Police department	2,844	1,981	1,488	1,314
Fire department	1,710	599	1,356	917
Inspection and pounds	----------	----------	----------	124
Police & fire alarm systems	2	----------	----------	25
Miscellaneous	24	----------	30	----------
Health Dept. & Sanitation				
General expenditures	----------	----------	103	,25
Quarantine and pest house	----------	300	----------	----------
Sewers and sewage disposal	681	1,284	274	3,049
Refuse disposal	7	----------	----------	15
Miscellaneous	42	----------	----------	----------
Highways				
General administration	500	----------	527	----------
General street expenditures	2,990	983	4,922	2,301
Paving and curbing	6	551	----------	703
Sidewalks and crossings	56	87	1,124	----------
Bridges (other than toll)	----------	----------	253	----------
Snow removal	171	----------	----------	106
Street lighting	2,884	3,474	4,675	3,369
Street sprinkling & cleaning	1,360	3,620	153	2,546
Miscellaneous	307	----------	3,238	----------
Recreation, Librar's & Mis.				
General administration	30	----------	----------	----------
Libraries	----------	1,942	----------	1,907
General park & garden exp.	3	133	----------	200
Miscellaneous	931	68	279	512
Municipal Industries				
Water works	5,874	10,067	6,263	6,151
Electric light works	----------	----------	----------	----------
Gas works	----------	----------	----------	----------
Markets and public scales	----------	----------	----------	----------
Docks, wharves, etc.	----------	----------	----------	----------
Cemeteries & crematories	1,797	397	----------	----------
Miscellaneous	----------	----------	----------	----------
Payments on Public Debt				
General & municipal bonds	1,500	3,500	3,000	2,500
Interest	1,460	4,201	5,615	274
Special assess. & out. war.	1,971	1,375	8,744	4,351
Refund, transfers, etc.	5,925	----------	----------	945
Recapitulation				
General government	$ 3,907	$ 5,341	$ 2,958	$ 3,717
Protection of life and prop.	4,580	2,580	2,874	2,380
Health dept. & sanitation	730	1,584	376	3,089
Highways, recreation, etc.	9,238	10,858	15,321	11,644
Municipal industries	7,671	10,464	6,263	6,151
Payments on public debt	10,856	9,076	17,359	8,070
Total payments	$ 36,982	$ 39,903	$ 45,151	$ 35,051
Cash on hand close of yr.	9,068	10,978	3,766	12,518
Grand total	$ 46,050	$ 50,881	$ 48,917	$ 47,569

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TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending Mar. 31, 1919.	Missouri Valley Populat'n 3,764	Knoxville Population 3,741	Iowa Falls Population 3,716	Independence Population 3,683
Taxes, Licenses and Fines				
General levy, city gov't	$ 6,228	$ 24,755	$ 30,091	$ 25,600
Ind. divisions, city gov't	12,828	6,878	4,281	440
Franchise taxes				
Poll taxes	790		907	396
Special assessments			11,459	
Business licenses	415	280	416	262
Dog license	1		37	52
Departmental permits	250			
Police ct. fines and forfeits	100	270	271	
County road fund	783			404
Gifts, individuals or corp.				
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property			75	
Courts				
Police department				
Fire department				
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal				20
Refuse disposal				
Miscellaneous				
General street services			143	
Bridges (other than toll)				
Libraries		146	32	
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	9,638	7,501	8,506	10,292
Electric light works	2,542			32,547
Gas works				
Markets and public scales				42
Docks, wharves, landings				
Cemeteries		267		
Miscellaneous		152		
From Debt Obligations				
General bonds	1,267			
Municipal industry bonds		18,000		
Special assessments	2,534	8,400		
Temporary loans, etc.				
Outstanding warrants	24,607	8,697		16,286
Miscellaneous				
Interest Receipts				
Current deposits		232	413	165
Other sources		110		
All Other Receipts				
Sale of real property				
Refund receipts	55		51	
Spec. assessm'ts during yr.		21,556		
From private trust acc'ts				
Recapitulation				
Taxes, licenses and fines	$ 21,395	$ 32,183	$ 47,462	$ 27,154
General offices		146	250	20
Municipal industries	12,180	7,920	8,506	42,881
From debt obligations	28,408	35,097		16,286
Interest receipts		342	413	165
All other receipts	55	21,556	51	
Total receipts	$ 62,038	$ 97,244	$ 56,682	$ 86,506
Cash on hd. beginning yr.	4,461	14,453	14,594	14,466
Grand total	$ 66,499	$ 111,697	$ 71,276	$ 100,952

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TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending Mar. 31, 1919.	Missouri Valley Populat'n 3,764	Knoxville Population 3,741	Iowa Falls Population 3,716	Independence Population 3,683
General Government				
Mayor's office	$ 573	$ 301	$ 100	$ 300
City council	170	132	99	150
City clerk and auditor	330	432	1,600	300
City treasurer		24	35	100
City solicitor	50	300	446	25
Other attorneys	132	265	18	
City assessor				50
Engineer's office		554	223	
Collection of taxes			150	
Audits and examinations				
Elections			46	
City hall	244	512	62	6
Courts				13
Miscellaneous		31	296	569
Protection of Life & Prop.				
Police department	1,927	1,760	1,708	2,099
Fire department	7,958	1,453	574	2,116
Inspection and pounds				
Police & fire alarm systems				
Miscellaneous				
Health Dept. & Sanitation				
General expenditures	36	28	50	226
Quarantine and pest house			84	
Sewers and sewage disposal	123	12,068	683	2,156
Refuse disposal	4	50		
Miscellaneous		105		
Highways				
General administration	340	654		
General street expenditures	3,650	3,151	4,069	3,456
Paving and curbing		8,791	838	27,009
Sidewalks and crossings	51	38	67	19
Bridges (other than toll)			105	
Snow removal		18	70	
Street lighting	2,373	2,932	2,840	4,553
Street sprinkling & cleaning	415	52	775	
Miscellaneous		24	143	
Recreation, Librar's & Mis.				
General administration		468	890	112
Libraries	1,340	1,894	1,954	1,550
General park & garden exp.	179	377	263	
Miscellaneous	196	1,003	1,693	3,320
Municipal Industries				
Water works	23,675	10,405	6,587	8,192
Electric light works				31,403
Gas works				
Markets and public scales				2
Docks, wharves, etc.				
Cemeteries & crematories		1,297		
Miscellaneous				69
Payments on Public Debt				
General & municipal bonds	3,500	20,000		
Interest	900	6,204	5,008	1,699
Special assess. & out. war.	12,304	11,450	10,520	1,487
Refund, transfers, etc.	336	32		
Recapitulation				
General government	$ 1,439	$ 2,551	$ 3,075	$ 1,513
Protection of life and prop.	9,885	3,213	2,282	4,215
Health dept. & sanitation	163	12,251	817	2,352
Highways, recreation, etc.	8,544	19,402	13,707	40,019
Municipal industries	23,675	11,702	6,587	39,666
Payments on public debt	16,140	37,686	15,528	3,186
Total payments	$ 60,746	$ 86,805	$ 41,996	$ 90,981
Cash on hand close of yr.	5,753	24,892	29,280	9,991
Grand total	$ 66,499	$ 111,697	$ 71,276	$ 100,972

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TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending Mar. 31, 1919.	Belle Plaine Population 3,668	Algona Population 3,593	Waverly Population 3,561	Indianola Population 3,495
Taxes, Licenses and Fines				
General levy, city gov't	$ 25,694	$ 6,302	$ 20,392	$ 26,007
Ind. divisions, city gov't		20,728	1,431	12,911
Franchise taxes				
Poll taxes	4	510	356	318
Special assessments	684	49,738		
Business licenses	199	718	322	123
Dog license			80	
Departmental permits				
Police ct. fines and forfeits	244	161	114	53
County road fund	126	475	779	393
Gifts, individuals or corp.		458		
General Offices				
Executive offices				
Law offices	4			
Elections			3	
Municipal property	40			30
Courts				
Police department				
Fire department				
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal		568	8	
Refuse disposal			5	25
Miscellaneous	99	542		
General street services	75		222	175
Bridges (other than toll)	475			
Libraries				
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	2,687	6,980	6,845	5,549
Electric light works		30,465	26,475	30,694
Gas works				
Markets and public scales	34			
Docks, wharves, landings				
Cemeteries				186
Miscellaneous				
From Debt Obligations				
General bonds				
Municipal industry bonds				8,000
Special assessments				91
Temporary loans, etc.				
Outstanding warrants	82	991		3,979
Miscellaneous				
Interest Receipts				
Current deposits	289	499	749	381
Other sources		1,037		
All Other Receipts				
Sale of real property				
Refund receipts				
Spec. assessm'ts during yr.			1,311	191
From private trust acc'ts				
Recapitulation				
Taxes, licenses and fines	$ 26,951	$ 79,090	$ 23,474	$ 39,805
General offices	693	1,110	238	230
Municipal industries	2,721	37,445	33,320	36,429
From debt obligations	82	991		12,070
Interest receipts	289	1,536	749	381
All other receipts			1,311	191
Total receipts	$ 30,736	$ 120,172	$ 59,092	$ 89,106
Cash on hd. beginning yr.	2,775	40,305	36,768	29,877
Grand total	$ 33,511	$ 160,477	$ 95,860	$ 118,983

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TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending Mar. 31, 1919.	Belle Plaine Population 3,668	Algona Population 3,593	Waverly Population 3,561	Indianola Population 3,495
General Government				
Mayor's office	$ 281	$ 50	$ 258	$ 63
City council		237	374	257
City clerk and auditor	984	1,938	386	549
City treasurer	11	30	100	389
City solicitor		100	100	240
Other attorneys	150	75	15	
City assessor				
Engineer's office		400	156	84
Collection of taxes				
Audits and examinations				35
Elections	17	14	17	7
City hall	526		254	266
Courts	4			26
Miscellaneous	502			17
Protection of Life & Prop.				
Police department	1,614	1,540	1,400	1,603
Fire department	1,138	747	110	1,229
Inspection and pounds	3			25
Police & fire alarm systems				
Miscellaneous	188			
Health Dept. & Sanitation				
General expenditures	5		21	44
Quarantine and pest house	33			41
Sewers and sewage disposal	736	9,932	282	311
Refuse disposal	36		36	269
Miscellaneous	130			2
Highways				
General administration	452	900	883	474
General street expenditures	4,500	3,474	8,204	2,820
Paving and curbing	13	43,165		170
Sidewalks and crossings	289	234	466	317
Bridges (other than toll)	235		398	
Snow removal	39	138	169	82
Street lighting	2,153		324	
Street sprinkling & Cleaning	828	873	779	1,539
Miscellaneous	3	1,348		20
Recreation, Librar's & Mis.				
General administration				
Libraries		3,100	1,750	3,681
General park & garden exp.	3	990	571	1,466
Miscellaneous	623	132	209	98
Municipal Industries				
Water works	2,945	7,675	7,417	16,958
Electric light works		39,547	13,583	46,948
Gas works				
Markets and public scales		6		
Docks, wharves, etc.				
Cemeteries & crematories				281
Miscellaneous				
Payments on Public Debt				
General & municipal bonds	1,600		15,000	1,000
Interest	2,926	2,344	4,431	7,044
Special assess. & out. war.	796	5,787	500	4,734
Refund, transfers, etc.	6,313			409
Recapitulation				
General government	$ 2,495	$ 2,844	$ 1,660	$ 1,933
Protection of life and prop.	2,943	2,287	1,510	2,857
Health dept. & sanitation	940	9,932	339	667
Highways, recreation, etc.	9,168	54,354	13,753	10,667
Municipal industries	2,945	47,228	21,000	64,187
Payments on public debt	11,635	8,131	19,931	13,187
Total payments	$ 30,126	$ 124,776	$ 58,193	$ 93,498
Cash on hand close of yr.	3,385	35,701	37,667	25,485
Grand total	$ 33,511	$ 160,477	$ 95,860	$ 118,983

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TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending Mar. 31, 1919.	Denison Population 3,455	Sheldon Population 3,323	Cresco Population 3,199	Anamosa Population 3,157
Taxes, Licenses and Fines				
General levy, city gov't	$ 7,709	$ 5,428	$ 29,139	$ 3,938
Ind. divisions, city gov't	11,907	20,615		16,803
Franchise taxes				
Poll taxes	323	176		155
Special assessments	41			
Business licenses	243	325	302	153
Dog license		16		41
Departmental permits				
Police ct. fines and forfeits	361	2,435	85	13
County road fund				
Gifts, individuals or corp.				
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property				
Courts	26			
Police department				
Fire department		465	237	
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal				
Refuse disposal		104		
Miscellaneous		15		
General street services		1		15
Bridges (other than toll)				
Libraries				72
Parks			62	
Baths and bathing beaches				
Municipal Industries				
Water works	8,649	10,291	4,287	4,687
Electric light works	50,520			
Gas works				
Markets and public scales				
Docks, wharves, landings				
Cemeteries		1,796		
Miscellaneous			600	
From Debt Obligations				
General bonds	2,906	8,900	65	
Municipal industry bonds	7,190		13,015	
Special assessments		14,300		
Temporary loans, etc.				
Outstanding warrants		6,500		59
Miscellaneous				
Interest Receipts				
Current deposits		326	256	193
Other sources				313
All Other Receipts				
Sale of real property			13	
Refund receipts			17	
Spec. assessm'ts during yr.		14,310		
From private trust acc'ts				
Recapitulation				
Taxes, licenses and fines	$ 20,584	$ 28,995	$ 29,526	$ 21,103
General offices	26	585	299	87
Municipal industries	59,169	12,087	4,887	4,687
From debt obligations	10,096	29,700	13,061	59
Interest receipts		326	256	506
All other receipts		14,310	30	
Total receipts	$ 89,875	$ 86,003	$ 48,059	$ 26,442
Cash on hd. beginning yr.	24,785	8,258	4,811	9,214
Grand total	$ 114,660	$ 94,261	$ 52,870	$ 35,656

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TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending Mar. 31, 1919.	Denison Population 3,455	Sheldon Population 3,323	Cresco Population 3,199	Anamosa Population 3,157
General Government				
Mayor's office	$ 377	$ 55	$ 300	$ 80
City council	250	82	117	96
City clerk and auditor	300	554	900	182
City treasurer	150	30	50	
City solicitor	310	168		200
Other attorneys			37	
City assessor				
Engineer's office	24	5		17
Collection of taxes				
Audits and examinations				
Elections				
City hall	128	55	24	
Courts	372	51		330
Miscellaneous				
Protection of Life & Prop.				
Police department		89		98
Fire department				
Inspection and pounds				
Police & fire alarm systems	1,464	2,749	1,119	1,264
Miscellaneous	4,097	724	7,954	1,349
Health Dept. & Sanitation		15		
General expenditures		17		
Quarantine and pest house		76	143	
Sewers and sewage disposal				
Refuse disposal	97	58	25	26
Miscellaneous				
Highways	548	545	248	161
General administration	25		250	
General street expenditures				
Paving and curbing				
Sidewalks and crossings				
Bridges (other than toll)	9,583	7,188	2,919	2,336
Snow removal	718		563	
Street lighting	343	102		428
Street sprinkling & Cleaning				
Miscellaneous	3	15	89	39
Recreation, Librar's & Mis.		3,232	3,350	2,607
General administration	462		965	808
Libraries	565	430		
General park & garden exp.				
Miscellaneous		180		
Municipal Industries			2,458	1,698
Water works		122	566	978
Electric light works	319	1,381	404	263
Gas works				
Markets and public scales	8,543	12,799	4,913	4,147
Docks, wharves, etc.	42,489			
Cemeteries & crematories				
Miscellaneous				
Payments on Public Debt				
General & municipal bonds		1,847		
Interest				
Special assess. & out. war.				
Refund, transfers, etc.	5,000	14,220		4,000
	715	7,041	1,632	2,077
	366	18,318	4,875	3,989
	1,296	6,500	5,581	3
Recapitulation				
General government	$ 1,911	$ 1,084	$ 1,428	$ 1,007
Protection of life and prop.	5,561	3,581	9,216	2,612
Health dept. & sanitation	670	603	523	187
Highways, recreation, etc.	11,993	12,600	11,309	9,147
Municipal industries	51,032	14,646	4,913	4,147
Payments on public debt	7,077	46,079	12,088	10,069
Total payments	$ 78,544	$ 78,593	$ 39,477	$ 27,169
Cash on hand close of yr.	36,116	15,668	13,393	8,487
Grand total	$ 114,660	$ 94,261	$ 52,870	$ 35,656

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TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending Mar. 31, 1919.	Storm Lake Population 3,151	Jefferson Population 3,103	Manchester Population 3,102	Pella Population 3,096
Taxes, Licenses and Fines				
General levy, city gov't	$ 18,253	$ 5,300	$ 18,757	$ 27,655
Ind. divisions, city gov't	3,411	16,594	1,166	
Franchise taxes				
Poll taxes	350	30	119	402
Special assessments	8,987		761	
Business licenses	272	358	855	196
Dog license	60		17	48
Departmental permits				
Police ct. fines and forfeits		115		522
County road fund				
Gifts, individuals or corp.				
General Offices				
Executive offices	492			
Law offices				
Elections				
Municipal property				471
Courts				
Police department	1			
Fire department				
Department of inspection				
Pounds				
Health department		83		
Sewers and sewage disposal				69
Refuse disposal				
Miscellaneous		295		
General street services	2		727	50
Bridges (other than toll)				15
Libraries		39		
Parks	36			
Baths and bathing beaches				
Municipal Industries				
Water works	8,864	7,243	5,989	10,321
Electric light works				27,715
Gas works				
Markets and public scales				
Docks, wharves, landings				
Cemeteries				
Miscellaneous				431
From Debt Obligations				
General bonds		20,000		15,000
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants	336	3,788	357	106
Miscellaneous				
Interest Receipts				
Current deposits	175		224	158
Other sources		142		12
All Other Receipts				
Sale of real property	200			
Refund receipts				
Spec. assessm'ts during yr.				
From private trust acc'ts				
Recapitulation				
Taxes, licenses and fines	$ 31,333	$ 22,397	$ 21,175	$ 28,823
General offices	531	417	727	605
Municipal industries	8,864	7,243	5,989	38,467
From debt obligations	336	23,788	357	15,106
Interest receipts	175	142	224	170
All other receipts	200			
Total receipts	$ 41,439	$ 53,987	$ 28,472	$ 83,171
Cash on hd. beginning yr.	3,695	9,308	7,402	2,832
Grand total	$ 45,134	$ 63,295	$ 35,874	$ 86,003

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TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending Mar. 31, 1919.	Storm Lake Population 3,151	Jefferson Population 3,103	Manchester Population 3,102	Pella Population 3,096
General Government				
Mayor's office	$ 45	$ 150	$ 51	$ 300
City council	194	426	180	174
City clerk and auditor	122	235	902	400
City treasurer		29		100
City solicitor	57	368	300	150
Other attorneys		500		
City assessor				
Engineer's office	321	2,298		232
Collection of taxes				
Audits and examinations	30	40		
Elections			132	
City hall		1,964		
Courts		68		
Miscellaneous	549	182	131	73
Protection of Life & Prop.				
Police department	1,720	1,377	1,622	1,446
Fire department	2,512	3,152	266	3,126
Inspection and pounds				
Police & fire alarm systems		62		
Miscellaneous				49
Health Dept. & Sanitation				
General expenditures		67	64	85
Quarantine and pest house		94		
Sewers and sewage disposal	170	431	18	1,323
Refuse disposal	36	214		70
Miscellaneous		39		
Highways				
General administration	850	1,195	2,073	630
General street expenditures	1,383	5,458	3,206	2,079
Paving and curbing		14,607		
Sidewalks and crossings	243	449		270
Bridges (other than toll)				
Snow removal		13		
Street lighting	2,455	2,992	2,767	2,400
Street sprinkling & Cleaning		810	100	1,510
Miscellaneous	396	555	81	454
Recreation, Librar's & M'				
General administration		213		
Libraries	2,408	1,621		1,648
General park & garden exp	1,264	22	480	507
Miscellaneous	188	347	809	370
Municipal Industries				
Water works	10,193	9,718	8,871	17,890
Electric light works				23,241
Gas works				
Markets and public scales				
Docks, wharves, etc				
Cemeteries & crematories				
Miscellaneous		26		1,179
Payments on Public Debt				
General & municipal bonds	3,000	562		7,200
Interest	3,514	1,208	630	6,282
Special assess. & out. war.	7,554	5,224	407	2,035
Refund, transfers, etc		515	1,166	1,662
Recapitulation				
General government	$ 1,318	$ 6,260	$ 1,696	$ 1,429
Protection of life and prop.	4,232	4,591	1,888	4,621
Health dept. & sanitation	206	845	82	1,478
Highways, recreation, etc.	9,187	28,282	9,516	9,868
Municipal industries	10,193	9,744	8,871	42,310
Payments on public debt	14,068	7,509	2,203	17,179
Total payments	$ 39,204	$ 57,231	$ 24,258	$ 78,885
Cash on hand close of yr.	5,930	6,064	11,618	9,118
Grand total	$ 45,134	$ 63,295	$ 35,874	$ 88,003

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TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending Mar. 31, 1919.	Valley Jct. Population 3,026	Hampton Population 3,025	Winterset Population 2,860	Harlan Population 2,825
Taxes, Licenses and Fines				
General levy, city gov't	$ 3,660	$ 9,305	$ 19,182	$ 5,547
Ind. divisions, city gov't	12,430			11,778
Franchise taxes				
Poll taxes		77		51
Special assessments	17,787			10,358
Business licenses	561	850	194	392
Dog license		62		13
Departmental permits				
Police ct. fines and forfeits	352			118
County road fund				296
Gifts, individuals or corp.				
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property		25		15
Courts				
Police department				
Fire department	217		40	2
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal	80	2,033		
Refuse disposal				
Miscellaneous	34	30		
General street services	87	3,894	158	
Bridges (other than toll)				
Libraries		1,777		
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	9,350	9,951	2,169	10,200
Electric light works		2,958	20,714	20,915
Gas works	12			
Markets and public scales				
Docks, wharves, landings				
Cemeteries				
Miscellaneous		1,866		26
From Debt Obligations				
General bonds	1,500			
Municipal industry bonds				
Special assessments				
Temporary loans, etc.	324			
Outstanding warrants	3,382			
Miscellaneous				
Interest Receipts				
Current deposits	346	237	22	304
Other sources	615			
All Other Receipts				
Sale of real property	8			
Refund receipts	1,634			2,025
Spec. assessm't during yr.				
From private trust acc'ts				
Recapitulation				
Taxes, licenses and fines	$ 34,740	$ 10,294	$ 19,376	$ 28,553
General offices	418	7,759	198	17
Municipal industries	9,362	14,774	22,883	31,141
From debt obligations	5,206			
Interest receipts	961	237	22	304
All other receipts	1,642			2,025
Total receipts	$ 52,329	$ 33,064	$ 42,479	$ 62,040
Cash on hd. beginning yr.	12,856	28,762	4,764	9,879
Grand total	$ 65,185	$ 61,826	$ 47,243	$ 71,919

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TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending Mar. 31, 1919.	Valley Jct. Population 3,026	Hampton Population 3,025	Winterset Population 2,860	Harlan Population 2,825
General Government				
Mayor's office	$ 105	$ 356	$ 200	$ 101
City council	135	230	120	146
City clerk and auditor	545	419	480	300
City treasurer	24	51	85	
City solicitor	60	228	194	50
Other attorneys	101			50
City assessor				
Engineer's office		4		
Collection of taxes				
Audits and examinations	168			
Elections	124	83	63	89
City hall	342		205	
Courts		9	105	
Miscellaneous	56	737	265	135
Protection of Life & Prop.				
Police department	1,211	1,155	1,633	1,853
Fire department	3,781	455	671	1,790
Inspection and pounds				
Police & fire alarm systems		160		
Miscellaneous	130	1,904	2	
Health Dept. & Sanitation				
General expenditures	54	61	50	
Quarantine and pest house				
Sewers and sewage disposal	743	66	36	19
Refuse disposal	116		174	
Miscellaneous				
Highways				
General administration				
General street expenditures	1,830	5,595	2,515	5,231
Paving and curbing	722			
Sidewalks and crossings	37		162	213
Bridges (other than toll)		144	3	
Snow removal		10		
Street lighting	2,259	3,892	77	
Street sprinkling & Cleaning		6	1,361	360
Miscellaneous	155	636		
Recreation, Librar's & Mis.				
General administration			760	
Libraries		2,421	2,865	
General park & garden exp.		73		
Miscellaneous	537		207	1,061
Municipal Industries				
Water works	3,792	8,383	1,360	7,800
Electric light works			19,457	26,286
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries & crematories			432	
Miscellaneous				
Payments on Public Debt				
General & municipal bonds	2,700	2,050	917	
Interest	15,675	2,316	3,981	815
Special assess. & out. war.	15,095	20,688	3,864	10,541
Refund, transfers, etc.	3,309			2,000
Recapitulation				
General government	$ 1,660	$ 2,117	$ 1,717	$ 871
Protection of life and prop.	5,122	3,674	2,306	3,643
Health dept. & sanitation	913	127	260	19
Highways, recreation, etc.	5,540	12,777	7,950	6,865
Municipal industries	3,792	8,383	21,249	34,086
Payments on public debt	36,779	25,054	8,762	13,356
Total payments	$ 53,806	$ 52,132	$ 42,244	$ 58,840
Cash on hand close of yr.	11,379	9,694	4,999	13,079
Grand total	$ 65,185	$ 61,826	$ 47,243	$ 71,919

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TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending Mar. 31, 1919.	Osage Population 2,779	Clear Lake Population 2,741	Eldora Population 2,720	Osceola Population 2,714
Taxes, Licenses and Fines				
General levy, city gov't	$ 7,676	$ 14,088	$ 19,975	$ 20,125
Ind. divisions, city gov't	7,899	16,951		
Franchise taxes				
Poll taxes	483		471	
Special assessments		179		
Business licenses	412	590	28	
Dog license		34		
Departmental permits				
Police ct. fines and forfeits	183	256	26	531
County road fund	369			
Gifts, individuals or corp				
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property		30		
Courts				
Police department				
Fire department		10		
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal		341		
Refuse disposal	208		565	24
Miscellaneous	98			
General street services			283	
Bridges (other than toll)	425			
Libraries			488	
Parks			86	
Baths and bathing beaches				
Municipal Industries				
Water works	3,483	4,574	6,351	9,179
Electric light works			12	
Gas works				
Markets and public scales				
Docks, wharves, landings				
Cemeteries	845	655	263	1,085
Miscellaneous				63
From Debt Obligations				
General bonds		17,610	1,500	
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants	3,399			19
Miscellaneous				2,218
Interest Receipts				
Current deposits	88		247	157
Other sources	80			
All Other Receipts				
Sale of real property				
Refund receipts			3,164	
Spec. assessm'ts during yr.			91	
From private trust acc'ts				
Recapitulation				
Taxes, licenses and fines	$ 17,002	$ 32,098	$ 20,300	$ 20,656
General offices	731	381	1,422	24
Municipal industries	4,328	5,229	6,626	10,327
From debt obligations	3,399	17,610	1,500	2,237
Interest receipts	168		247	157
All other receipts		9	3,255	
Total receipts	$ 25,628	$ 55,327	$ 33,350	$ 33,401
Cash on hd. beginning yr.	10,336		9,703	5,255
Grand total	$ 35,964	$ 55,327	$ 43,053	$ 38,656

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TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending Mar. 31, 1919.	Osage Population 2,779	Clear La. Population 2,741	Eldora Population 2,720	Osceola Population 2,714
General Government				
Mayor's office	$ 111	$ 36	$ 100	$ 350
City council	88	92	180	80
City clerk and auditor	390	119	840	411
City treasurer	25	8	50	50
City solicitor	103	197	22	114
Other attorneys		10		
City assessor				
Engineer's office				
Collection of taxes				
Audits and examinations			50	
Elections	1	1	91	15
City hall	527	190		240
Courts				
Miscellaneous	138	13		
Protection of Life & Prop.				
Police department	1,219	1,691	1,139	1,691
Fire department	1,079	881	20	1,279
Inspection and pounds				
Police & fire alarm systems	285			19
Miscellaneous		17		91
Health Dept. & Sanitation				
General expenditures	25	100	25	2
Quarantine and pest house				
Sewers and sewage disposal		90	710	45
Refuse disposal	836			
Miscellaneous		113		
Highways				
General administration	694	57	840	716
General street expenditures	5,499	2,305	2,921	2,371
Paving and curbing		525	1,292	
Sidewalks and crossings	604	151		197
Bridges (other than toll)		107		
Snow removal		22		23
Street lighting	4,244	3,147	2,822	1,869
Street sprinkling & Cleaning	876	1,644		394
Miscellaneous	15	373	2,466	
Recreation, Librar's & Mis.				
General administration		76		87
Libraries	2,959			1,279
General park & garden exp.	210	180	2,677	
Miscellaneous	120	123	294	633
Municipal Industries				
Water works	4,121	2,737	9,692	9,753
Electric light works				
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries & crematories	644	1,236	292	990
Miscellaneous				
Payments on Public Debt				
General & municipal bonds		1,000	3,550	1,500
Interest	532	7,693	1,921	3,366
Special assess. & out. war.	1,500	19,741		2,000
Refund, transfers, etc.		84		1,432
Recapitulation				
General government	$ 1,383	$ 666	$ 1,333	$ 1,260
Protection of life and prop.	2,583	2,689	1,159	3,080
Health dept. & sanitation	861	303	735	47
Highways, recreation, etc.	15,271	8,710	13,312	7,569
Municipal industries	4,765	3,973	9,944	10,743
Payments on public debt	2,032	28,518	5,471	8,298
Total payments	$ 26,845	$ 44,859	$ 31,954	$ 30,697
Cash on hand close of yr.	9,119	10,468	11,099	7,659
Grand total	$ 35,964	$ 55,327	$ 43,053	$ 38,356

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TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending Mar. 31, 1919.	Mystic Population 2,695	Nevada Population 2,686	New Hampt'n Population 2,664	Emmetsburg Population 2,647
Taxes, Licenses and Fines				
General levy, city gov't	$ 3,204	$ 5,096	$ 4,335	$ 26,040
Ind. divisions, city gov't		14,651	13,336	
Franchise taxes				
Poll taxes	200	562	43	40
Special assessments			857	32,398
Business licenses	593	777	245	404
Dog license	173			36
Departmental permits			16	
Police ct. fines and forfeits	741	270		5
County road fund		103	158	452
Gifts, individuals or corp.				1,081
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property			93	98
Courts				
Police department				
Fire department				
Department of inspection			4	
Pounds				
Health department				
Sewers and sewage disposal		9	2,000	66
Refuse disposal				
Miscellaneous				
General street services		1,082	6	
Bridges (other than toll)				
Libraries		1,001		
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works		5,372	5,122	4,421
Electric light works			19,709	
Gas works				
Markets and public scales				
Docks, wharves, landings				
Cemeteries		1,236		
Miscellaneous				
From Debt Obligations				
General bonds		1,300		20,233
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants		1,576		1,020
Miscellaneous				
Interest Receipts				
Current deposits			47	
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts				622
Spec. assessm'ts during yr.				
From private trust acc'ts				
Recapitulation				
Taxes, licenses and fines	$ 4,911	$ 21,459	$ 18,990	$ 60,456
General offices		2,092	2,103	164
Municipal industries		6,608	24,831	4,421
From debt obligations		2,876		21,253
Interest receipts			47	
All other receipts				622
Total receipts	$ 4,911	$ 33,035	$ 45,971	$ 86,916
Cash on hd. beginning yr.	1,960	6,376	3,085	5,003
Grand total	$ 6,871	$ 39,411	$ 49,056	$ 91,919

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TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending Mar. 31, 1919.	Mystic Population 2,695	Nevada Population 2,686	New Hampt'n Population 2,664	Emmetsburg Population 2,647
General Government				
Mayor's office	$ 100	$ 103	$ 206	
City council	77	220	164	110
City clerk and auditor	162	361	200	823
City treasurer	40		50	50
City solicitor	10	200	50	31
Other attorneys				
City assessor			10	
Engineer's office			38	
Collection of taxes	27			
Audits and examinations			60	
Elections				69
City hall	182			570
Courts	377			
Miscellaneous				
Protection of Life & Prop.				
Police department	1,320	1,284	370	809
Fire department		311		721
Inspection and pounds				
Police & fire alarm systems				
Miscellaneous				
Health Dept. & Sanitation				
General expenditures	12	60		60
Quarantine and pest house	76			
Sewers and sewage disposal		899	2,532	507
Refuse disposal		5		
Miscellaneous		11		
Highways				
General administration		771		641
General street expenditures	1,337	1,590	2,096	3,359
Paving and curbing				
Sidewalks and crossings	148	494	66	873
Bridges (other than toll)	297			
Snow removal	3		46	
Street lighting	718	2,164		3,011
Street sprinkling & Cleaning	8	277	429	
Miscellaneous				500
Recreation, Librar's & Mis.				
General administration				
Libraries		2,516	854	1,573
General park & garden exp.		7		536
Miscellaneous	155	379	317	331
Municipal Industries				
Water works		3,878	5,051	4,786
Electric light works			19,748	
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries & crematories	515	866		
Miscellaneous				
Payments on Public Debt				
General & municipal bonds			500	2,000
Interest		3,587	2,610	8,172
Special assess. & out. war.		7,291	11,300	41,472
Refund, transfers, etc.				5,363
Recapitulation				
General government	$ 975	$ 890	$ 778	$ 1,653
Protection of life and prop.	1,320	1,595	370	1,530
Health dept. & sanitation	88	975	2,532	567
Highways, recreation, etc.	2,666	8,198	3,808	10,824
Municipal industries	515	4,744	24,799	4,786
Payments on public debt		10,878	14,410	57,007
Total payments	$ 5,564	$ 27,280	$ 46,697	$ 75,367
Cash on hand close of yr.	1,307	12,131	2,359	16,552
Grand total	$ 6,871	$ 39,411	$ 49,056	$ 91,919

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TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending Mar. 31, 1919.	Tama Population 2,621	Colfax Population 2,607	Clarion Population 2,553	Sac City Population 2,521
Taxes, Licenses and Fines				
General levy, city gov't	$ 4,056	$ 11,420	$ 13,511	$ 5,460
Ind. divisions, city gov't	21,381	899		14,826
Franchise taxes	176			
Poll taxes	145	638	876	
Special assessments	4,433	2,217		543
Business licenses	155	582		
Dog license	1,099	10	32	
Departmental permits				60
Police ct. fines and forfeits	67	958	692	244
County road fund	215			
Gifts, individuals or corp.				
General Offices				
Executive offices				
Law offices				
Elections				129
Municipal property				
Courts				
Police department				
Fire department				
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal				
Refuse disposal		18		
Miscellaneous				
General street services		1,061		
Bridges (other than toll)				
Libraries				
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	3,408	6,200	5,755	4,675
Electric light works			2,826	
Gas works				
Markets and public scales				
Docks, wharves, landings				
Cemeteries	552		35	
Miscellaneous			313	23
From Debt Obligations				
General bonds		7,028		
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants		2,274		
Miscellaneous				
Interest Receipts				
Current deposits			234	155
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts				20
Spec. assessm'ts during yr.				1,103
From private trust acc'ts				24
Recapitulation				
Taxes, licenses and fines	$ 31,727	$ 16,724	$ 1,511	$ 21,133
General offices		1,079		129
Municipal industries	3,960	6,200	8,929	4,698
From debt obligations		9,302		
Interest receipts			234	155
All other receipts				1,147
Total receipts	$ 35,687	$ 33,305	$ 24,274	$ 27,262
Cash on hd. beginning yr.	2,623	3,332	7,938	6,377
Grand total	$ 38,310	$ 36,637	$ 32,212	$ 33,639

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TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending Mar. 31, 1919.	Tama Population 2,621	Colfax Population 2,607	Clarion Population 2,553	Sac City Population 2,521
General Government				
Mayor's office	$ 50	$ 59	$ 200	$ 22
City council	162	228	156	141
City clerk and auditor	175	379	150	29
City treasurer	71	5	100	25
City solicitor	50	298	113	103
Other attorneys	780			
City assessor				
Engineer's office				377
Collection of taxes			75	
Audits and examinations				
Elections		60	161	443
City hall	90	277		
Courts				
Miscellaneous			239	924
Protection of Life & Prop.				
Police department	885	1,388	1,700	665
Fire department	1,164	646	2,107	5,410
Inspection and pounds				81
Police & fire alarm systems			1	
Miscellaneous		59		153
Health Dept. & Sanitation				
General expenditures		22	21	
Quarantine and pest house				
Sewers and sewage disposal	839	53	722	374
Refuse disposal			524	7
Miscellaneous				
Highways				
General administration		438		
General street expenditures	6,914	4,158	5,116	4,109
Paving and curbing				
Sidewalks and crossings	215	59	278	929
Bridges (other than toll)				
Snow removal	15	33		25
Street lighting	2,491	2,401	2,228	3,328
Street sprinkling & Cleaning	727	245	30	817
Miscellaneous				174
Recreation, Librar's & Mis.				
General administration	447		17	678
Libraries	817			
General park & garden exp.				
Miscellaneous	2,149	460	244	20
Municipal Industries				
Water works	5,007	4,866	2,233	10,769
Electric light works				
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries & crematories	600		1,121	
Miscellaneous				
Payments on Public Debt				
General & municipal bonds	4,500	500	500	500
Interest	1,811	1,231	2,249	1,143
Special assess. & out. war.	4,750	14,123	3,900	
Refund, transfers, etc.		900		
Recapitulation				
General government	$ 1,378	$ 1,306	$ 1,194	$ 2,064
Protection of life and prop.	2,049	2,093	3,808	6,309
Health dept. & sanitation	839	75	1,267	381
Highways, recreation, etc.	13,775	7,794	7,913	10,080
Municipal industries	5,607	4,866	3,354	10,769
Payments on public debt	11,061	16,754	6,649	1,643
Total payments	$ 34,709	$ 32,888	$ 24,185	$ 31,246
Cash on hand close of yr.	3,601	3,749	8,027	2,393
Grand total	$ 38,310	$ 36,637	$ 32,212	$ 33,639

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TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending Mar. 31, 1919.	Bloomfield Population 2,282	Lake City Population 2,224	Onawa Population 2,210	Hamburg Population 2,204
Taxes, Licenses and Fines				
General levy, city gov't	$ 3,792	$ 11,978	$ 3,874	$ 3,069
Ind. divisions, city gov't	15,851		11,123	7,541
Franchise taxes				
Poll taxes		231		183
Special assessments				25
Business licenses	260	50	418	361
Dog license			38	53
Departmental permits				
Police ct. fines and forfeits	22	43	122	829
County road fund		1,905		
Gifts, individuals or corp.		18		7,450
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property			25	279
Courts				
Police department			822	
Fire department				
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal	5			
Refuse disposal			19,370	
Miscellaneous			766	
General street services	250			
Bridges (other than toll)				
Libraries	108	26		
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	2,468	1,643	782	2,338
Electric light works	14,616		25,769	
Gas works				
Markets and public scales				
Docks, wharves, landings				
Cemeteries	40	808	1,103	1,224
Miscellaneous	12			
From Debt Obligations				
General bonds				
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants	2,868	5,696	1,596	563
Miscellaneous	247			
Interest Receipts				
Current deposits	269	85	395	
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts				
Spec. assessm'ts during yr.				
From private trust acc'ts				
Recapitulation				
Taxes, licenses and fines	$ 19,925	$ 14,225	$ 15,575	$ 19,511
General offices	363	26	20,983	279
Municipal industries	17,136	2,451	27,654	3,562
From debt obligations	3,115	5,696	1,596	563
Interest receipts	269	85	395	
All other receipts				
Total receipts	$ 40,808	$ 22,483	$ 66,203	$ 23,915
Cash on hd. beginning yr.	12,533	5,227	18,408	16,429
Grand total	$ 53,341	$ 27,710	$ 84,611	$ 40,344

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TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending Mar. 31, 1919.	Bloomfield Population 2,282	Lake City Population 2,224	Onawa Population 2,210	Hamburg Population 2,204
General Government				
Mayor's office	$ 41	96	$ 32	$ 358
City council	161	192	147	90
City clerk and auditor	891	174	610	158
City treasurer	210	61		50
City solicitor	145	75		56
Other attorneys				
City assessor		4		
Engineer's office				195
Collection of taxes				
Audits and examinations	10		42	
Elections	70	114	101	101
City hall	72	107		114
Courts				2
Miscellaneous	15	823	1,466	
Protection of Life & Prop.				
Police department	1,189	424	1,152	662
Fire department	45	397	109	47
Inspection and pounds	25	36		
Police & fire alarm systems				37
Miscellaneous		67		
Health Dept. & Sanitation				
General expenditures	98		15	2
Quarantine and pest house	26			
Sewers and sewage disposal	170	1,884	20,612	
Refuse disposal			33	
Miscellaneous				
Highways				
General administration	707	600	1,251	260
General street expenditures	1,630	1,263	2,889	1,834
Paving and curbing	4			558
Sidewalks and crossings	492			44
Bridges (other than toll)				601
Snow removal		6		
Street lighting		648	1,100	1,558
Street sprinkling & Cleaning	300	113		63
Miscellaneous		23		
Recreation, Librar's & Mis.				
General administration				
Libraries	1,852	886		9,444
General park & garden exp.		336		166
Miscellaneous	80	177	379	374
Municipal Industries				
Water works	5,944	9,494	774	1,587
Electric light works	16,253	8	26,820	
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries & crematories	105	792		334
Miscellaneous		342	1,265	
Payments on Public Debt				
General & municipal bonds	3,703	3,000	1,500	3,700
Interest	51	922	1,928	2,471
Special assess. & out. war.	2,867	373	1,783	1,000
Refund, transfers, etc.	247		825	
Recapitulation				
General government	$ 1,615	$ 1,646	$ 2,398	$ 1,124
Protection of life and prop.	1,259	924	1,261	746
Health dept. & sanitation	294	1,884	20,660	2
Highways, recreation, etc.	5,065	4,052	5,619	14,902
Municipal industries	22,302	10,636	28,959	1,921
Payments on public debt	6,868	4,295	6,036	7,171
Total payments	$ 37,403	$ 23,437	$ 64,933	$ 25,866
Cash on hand close of yr.	15,938	4,273	19,678	14,478
Grand total	$ 53,341	$ 27,710	$ 84,611	$ 40,344

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TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending Mar. 31, 1919.	Leon Population 2,199	Tipton Population 2,176	Waukon Population 2,168	Monticello Population 2,159
Taxes, Licenses and Fines				
General levy, city gov't	$ 19,839	$ 16,031	$ 4,570	$ 17,891
Ind. divisions, city gov't			9,042	3,566
Franchise taxes				
Poll taxes	116	60	627	400
Special assessments			528	
Business licenses	281		355	
Dog license	57	15	65	48
Departmental permits			7	61
Police ct. fines and forfeits		469	195	81
County road fund	619		323	222
Gifts, individuals or corp.				
General Offices				
Executive offices				
Law offices				
Elections				20
Municipal property			100	15
Courts				
Police department				
Fire department				81
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal				
Refuse disposal				4
Miscellaneous				
General street services			1	8
Bridges (other than toll)				
Libraries		97		
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	4,152	5,244	5,124	4,414
Electric light works		18,530		
Gas works				
Markets and public scales		453		245
Docks, wharves, landings				
Cemeteries	270			1,226
Miscellaneous		3,677		
From Debt Obligations				
General bonds			4,000	
Municipal industry bonds				
Special assessments				
Temporary loans, etc.			3,000	
Outstanding warrants	4,472		699	10
Miscellaneous				
Interest Receipts				
Current deposits	550	122	43	206
Other sources			18	
All Other Receipts				
Sale of real property				
Refund receipts		462		
Spec. assessm'ts during yr.				
From private trust acc'ts				
Recapitulation				
Taxes, licenses and fines	$ 20,912	$ 16,575	$ 15,712	$ 22,269
General offices		97	101	128
Municipal industries	4,422	27,904	5,124	5,885
From debt obligations	4,472		7,699	10
Interest receipts	550	122	61	206
All other receipts		462		
Total receipts	$ 30,356	$ 45,160	$ 28,697	$ 28,498
Cash on hd. beginning yr.	12,038	8,216	4,810	6,513
Grand total	$ 42,394	$ 53,376	$ 33,507	$ 35,011

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TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending Mar. 31, 1919.	Leon Population 2,199	Tipton Population 2,176	Waukon Population 2,168	Monticello Population 2,159
General Government				
Mayor's office	$ 261	$ 108	$ 151	$ 130
City council	250	125	163	125
City clerk and auditor	125	356	674	300
City treasurer	75	71	4	
City solicitor	50	421	75	
Other attorneys				120
City assessor				
Engineer's office				
Collection of taxes				40
Audits and examinations		40		
Elections	69	72		
City hall	113		610	90
Courts	285			
Miscellaneous	209			
Protection of Life & Prop.				
Police department	1,032	1,690	1,011	1,247
Fire department	94	55	13	262
Inspection and pounds				
Police & fire alarm systems	571		132	
Miscellaneous	42			
Health Dept. & Sanitation				
General expenditures			21	70
Quarantine and pest house		25		
Sewers and sewage disposal	344	612	223	67
Refuse disposal	10			
Miscellaneous				12
Highways				
General administration	214	70	993	
General street expenditures	708	4,397	3,070	4,088
Paving and curbing	146		499	
Sidewalks and crossings	169	18	891	931
Bridges (other than toll)			35	
Snow removal	73	71	236	
Street lighting	2,261	2,359	2,509	2,171
Street sprinkling & Cleaning	183	3,499	1,454	53
Miscellaneous	88			169
Recreation, Librar's & Mis.				
General administration				
Libraries	659		887	1,571
General park & garden exp.			95	1,242
Miscellaneous	20	20	3,335	248
Municipal Industries				
Water works	4,788	5,472	6,442	3,522
Electric light works		9,772		
Gas works				
Markets and public scales				325
Docks, wharves, etc.				
Cemeteries & crematories	290			890
Miscellaneous	1,275			
Payments on Public Debt				
General & municipal bonds	2,500	9,000	1,050	2,000
Interest	2,725	2,167	1,582	945
Special assess. & out. war.	5,500		4,447	
Refund, transfers, etc.				3,430
Recapitulation				
General government	$ 1,437	$ 1,193	$ 1,677	$ 805
Protection of life and prop.	1,739	1,745	1,156	1,509
Health dept. & sanitation	354	637	244	149
Highways, recreation, etc.	8,051	10,434	14,004	10,473
Municipal industries	6,353	15,244	6,442	4,737
Payments on public debt	10,725	11,167	7,079	6,375
Total payments	$ 25,129	$ 40,420	$ 30,602	$ 24,048
Cash on hand close of yr.	17,265	12,956	2,905	10,963
Grand total	$ 42,394	$ 53,376	$ 33,507	$ 35,011

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TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending Mar. 31, 1919.	Seymour Population 2,146	Forest City Population 2,135	Villisca Population 2,132	Sigourney Population 2,109
Taxes, Licenses and Fines				
General levy, city gov't	$ 8,483	$ 12,528	$ 12,135	$ 18,059
Ind. divisions, city gov't				
Franchise taxes				
Poll taxes	34	273	250	
Special assessments		19,029		
Business licenses	370	502	650	170
Dog license	26		48	
Departmental permits		116		
Police ct. fines and forfeits	127	170	160	10
County road fund		266		
Gifts, individuals or corp.				
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property				
Courts				
Police department				
Fire department		305		
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal		175	279	50
Refuse disposal				
Miscellaneous			101	10
General street services				5
Bridges (other than toll)				
Libraries		27		
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	1,578	7,050	2,315	4,574
Electric light works	11,971		58	
Gas works				
Markets and public scales			267	
Docks, wharves, landings				
Cemeteries	484		1,297	
Miscellaneous			157	
From Debt Obligations				
General bonds				
Municipal industry bonds				
Special assessments	15,000			
Temporary loans, etc.				
Outstanding warrants	6,060		1,000	
Miscellaneous			1,500	
Interest Receipts				
Current deposits	148		74	150
Other sources	100			
All Other Receipts				
Sale of real property				
Refund receipts			25	
Spec. assessm'ts during yr.	7,047			
From private trust acc'ts				
Recapitulation				
Taxes, licenses and fines	$ 9,040	$ 32,884	$ 13,243	$ 18,239
General offices		507	380	65
Municipal industries	14,033	7,050	4,094	4,574
From debt obligations	21,060		2,500	
Interest receipts	248		74	150
All other receipts	7,047		25	
Total receipts	$ 51,428	$ 40,441	$ 20,316	$ 23,028
Cash on hd. beginning yr.	12,671	4,994	305	3,237
Grand total	$ 64,099	$ 45,435	$ 20,621	$ 26,265

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TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending Mar. 31, 1919.	Seymour Population 2,146	Forest City Population 2,135	Villisca Population 2,132	Sigourney Population 2,109
General Government				
Mayor's office	$ 71	$ 26	$ 220	$ 306
City council	66	128	81	300
City clerk and auditor	253	160	300	200
City treasurer		25	120	150
City solicitor	18	100		50
Other attorneys				
City assessor				
Engineer's office		98		
Collection of taxes				
Audits and examinations			91	
Elections	8	28	72	109
City hall	149	162		
Courts				
Miscellaneous			611	
Protection of Life & Prop.				
Police department	829	849	460	207
Fire department	92	658	612	
Inspection and pounds				
Police & fire alarm systems				
Miscellaneous			51	
Health Dept. & Sanitation				
General expenditures	20	34		
Quarantine and pest house		59		
Sewers and sewage disposal	29,850	173	219	
Refuse disposal				
Miscellaneous				
Highways				
General administration	384		781	
General street expenditures	1,111	2,667	824	4,445
Paving and curbing				
Sidewalks and crossings	299		34	
Bridges (other than toll)		338	480	
Snow removal				
Street lighting		1,850	2,053	2,982
Street sprinkling & Cleaning		200	51	405
Miscellaneous			185	
Recreation, Librar's & Mis.				
General administration				
Libraries		1,036		1,447
General park & garden exp.	663	31	149	
Miscellaneous	119	410	208	
Municipal Industries				
Water works	2,390	4,287	5,079	5,275
Electric light works	14,093		63	
Gas works				
Markets and public scales			312	
Docks, wharves, etc.				
Cemeteries & crematories	374		859	
Miscellaneous			98	
Payments on Public Debt				
General & municipal bonds		850	2,000	1,000
Interest	3,177	5,421	937	2,392
Special assess. & out war.	1,502	17,318	1,000	439
Refund, transfers, etc.			1,144	
Recapitulation				
General government	$ 565	$ 727	$ 1,495	$ 1,115
Protection of life and prop.	921	1,507	1,123	207
Health dept. & sanitation	29,870	266	219	
Highways, recreation, etc.	2,576	6,532	4,765	9,279
Municipal industries	17,667	4,287	6,411	5,275
Payments on public debt	4,679	23,589	5,061	3,831
Total payments	$ 56,278	$ 36,908	$ 19,094	$ 19,707
Cash on hand close of yr.	7,821	8,527	1,527	6,558
Grand total	$ 64,099	$ 45,435	$ 20,621	$ 26,265

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TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending Mar. 31, 1919.	Ida Grove Population 2,090	Audubon Population 2,084	Humboldt Population 2,061	Hawarden Population 2,045
Taxes, Licenses and Fines				
General levy, city gov't	$ 7,030	$ 3,325	$ 12,958	$ 10,017
Ind. divisions, city gov't	14,630	19,909		1,934
Franchise taxes				
Poll taxes	267	399	185	396
Special assessments	3,598	19,299		
Business licenses	518	75	130	314
Dog license				
Departmental permits	104			30
Police ct. fines and forfeits		279	335	265
County road fund		99		
Gifts, individuals or corp.	158	480		504
General Offices				
Executive offices				
Law offices				
Elections				11
Municipal property	10		10	1,036
Courts				
Police department				
Fire department			4	
Department of inspection				
Pounds	27			
Health department				
Sewers and sewage disposal				
Refuse disposal	24	12		
Miscellaneous				
General street services	5	48	11	
Bridges (other than toll)				20
Libraries	3	485		25
Parks	98			12
Baths and bathing beaches				
Municipal Industries				
Water works		3,248	3,930	3,269
Electric light works		230		28,938
Gas works				
Markets and public scales				
Docks, wharves, landings				
Cemeteries	316			2,204
Miscellaneous				
From Debt Obligations				
General bonds		2,586		
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants		9,630	40	
Miscellaneous	50			
Interest Receipts				
Current deposits	176		75	290
Other sources		361	206	
All Other Receipts				
Sale of real property				660
Refund receipts			3	202
Spec. assessm'ts during yr.		215		1,791
From private trust acc'ts				
Recapitulation				
Taxes, licenses and fines	$ 26,305	$ 43,865	$ 13,608	$ 13,460
General offices	167	545	25	1,104
Municipal industries	316	3,478	3,930	34,411
From debt obligations	50	12,216	46	
Interest receipts	176	361	281	290
All other receipts		215	3	2,653
Total receipts	$ 27,014	$ 60,680	$ 17,893	$ 51,918
Cash on hd. beginning yr.	5,437	19,390	2,804	31,275
Grand total	$ 32,451	$ 80,070	$ 20,697	$ 83,193

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TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending Mar. 31, 1919.	Ida Grove Population 2,090	Audubon Population 2,084	Humboldt Population 2,061	Hawarden Population 2,045
General Government				
Mayor's office	$ 153		$ 37	$ 100
City council	131	$ 77	115	90
City clerk and auditor	332	569	175	300
City treasurer	24	75	50	50
City solicitor	100	23	50	100
Other attorneys		185	20	
City assessor		64		
Engineer's office				100
Collection of taxes				
Audits and examinations		104		
Elections	73	14	40	
City hall	68		393	25,561
Courts				
Miscellaneous			20	
Protection of Life & Prop.				
Police department	776	1,369	1,578	962
Fire department	48	881	298	174
Inspection and pounds				
Police & fire alarm systems				
Miscellaneous		1,529	24	
Health Dept. & Sanitation				
General expenditures			3	45
Quarantine and pest house				
Sewers and sewage disposal	451	98		2,627
Refuse disposal	42	83		
Miscellaneous	35			
Highways				
General administration	2,547			717
General street expenditures	848	3,279	3,452	1,355
Paving and curbing			800	159
Sidewalks and crossings	10		83	167
Bridges (other than toll)				8
Snow removal				
Street lighting	3,274	2,136	2,985	2,976
Street sprinkling & Cleaning	525	6	1,307	2
Miscellaneous				17
Recreation, Librar's & Mis.				
General administration				80
Libraries		2,473	1,885	777
General park & garden exp	468	55	480	632
Miscellaneous	366	194	446	529
Municipal Industries				
Water works	3,655	14,695	1,694	
Electric light works				35,100
Gas works				
Markets and public scales				
Docks, wharves, etc				
Cemeteries & crematories				988
Miscellaneous	23	6,000		
Payments on Public Debt				
General & municipal bonds		1,000		1,000
Interest	3,994	5,219	720	331
Special assess. & out. war.	5,000		11	
Refund, transfers, etc.		25	28	
Recapitulation				
General government	$ 881	$ 1,111	$ 900	$ 26,301
Protection of life and prop.	824	3,779	1,900	1,136
Health dept. & sanitation	528	181	3	2,672
Highways, recreation, etc.	8,038	8,143	11,438	7,369
Municipal industries	3,678	20,695	1,694	36,088
Payments on public debt	8,994	6,244	759	1,331
Total payments	$ 22,943	$ 40,153	$ 16,694	$ 74,897
Cash on hand close of yr.	9,508	39,917	4,003	8,296
Grand total	$ 32,451	$ 80,070	$ 20,697	$ 83,193

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TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending Mar. 31, 1919.	Marengo Population 2,037	Rock Rapids Population 2,031	Eldon Population 2,030	Bedford Population 1,950
Taxes, Licenses and Fines				
General levy, city gov't	$ 8,868	$ 5,380	$ 1,614	$ 4,733
Ind. divisions, city gov't	1,317	17,792	1,287	
Franchise taxes				
Poll taxes		540	500	318
Special assessments	9,454		2,232	
Business licenses	235	378	149	102
Dog license				103
Departmental permits				
Police ct. fines and forfeits	315	55	105	53
County road fund				
Gifts, individuals or corp.	1,011			15
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property				
Courts				
Police department				
Fire department		9		338
Department of inspection				
Pounds				
Health department		48		
Sewers and sewage disposal		41		
Refuse disposal				2,028
Miscellaneous				
General street services	7			1,689
Bridges (other than toll)				1,358
Libraries		48		1,377
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	2,519	5,846	17,071	1,453
Electric light works		35,673		676
Gas works		3,130		
Markets and public scales		505		
Docks, wharves, landings				
Cemeteries		964	194	217
Miscellaneous		98		
From Debt Obligations				
General bonds				3,380
Municipal industry bonds				357
Special assessments				
Temporary loans, etc.			1,000	
Outstanding warrants		25		
Miscellaneous				1,022
Interest Receipts				
Current deposits	164	152		
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts				
Spec. assessm'ts during yr.			2,232	
From private trust acc'ts				
Recapitulation				
Taxes, licenses and fines	$ 21,200	$ 24,145	$ 5,887	$ 5,324
General offices	7	146		6,790
Municipal industries	2,519	46,216	17,265	2,346
From debt obligations		25	1,000	4,759
Interest receipts	164	152		
All other receipts			2,232	
Total receipts	$ 23,890	$ 70,684	$ 26,384	$ 19,219
Cash on hd. beginning yr.	15,420	17,120	19	14,623
Grand total	$ 39,310	$ 87,804	$ 26,403	$ 33,842

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TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending Mar. 31, 1919.	Marengo Population 2,037	Rock Rapids Population 2,031	Eldon Population 2,030	Bedford Population 1,950
General Government				
Mayor's office	$ 205	$ 50	$ 100	$ 16
City council	174	66	250	2
City clerk and auditor	82	162	237	120
City treasurer	78	75	50	50
City solicitor	50	200	25	329
Other attorneys			42	
City assessor				
Engineer's office	320		25	
Collection of taxes				
Audits and examinations				
Elections	54	91		287
City hall		9		62
Courts				
Miscellaneous	312			
Protection of Life & Prop.				
Police department	1,085	1,758	603	1,805
Fire department	117	637		72
Inspection and pounds				2
Police & fire alarm systems				
Miscellaneous		3		15
Health Dept. & Sanitation				
General expenditures	45	24		25
Quarantine and pest house		45		
Sewers and sewage disposal		26	370	31
Refuse disposal		21		72
Miscellaneous	157			
Highways				
General administration	595	750		881
General street expenditures	928	2,577	618	1,260
Paving and curbing		641	2,948	6
Sidewalks and crossings		100	242	795
Bridges (other than toll)				1
Snow removal		23		
Street lighting				1,300
Street sprinkling & Cleaning	2,[illegible]2	2,011		209
Miscellaneous		86		58
Recreation, Librar's & Mis.				
General administration		507		
Libraries	1,182	376	778	
General park & garden exp.		474		
Miscellaneous	1,955	545	138	999
Municipal Industries				
Water works	2,522	1,595	15,711	467
Electric light works		26,875		
Gas works		4,770		
Markets and public scales		44		
Docks, wharves, etc.				
Cemeteries & crematories		577	145	
Miscellaneous		14,220		
Payments on Public Debt				
General & municipal bonds			500	4,000
Interest	3,132	2,796	880	3,404
Special assess. & out. war.	11,200	20,280	2,702	1,716
Refund, transfers, etc.	982	9		1,317
Recapitulation				
General government	$ 1,275	$ 653	$ 729	$ 866
Protection of life and prop.	1,202	2,398	603	1,894
Health dept. & sanitation	202	116	370	128
Highways, recreation, etc.	6,672	8,090	4,724	5,509
Municipal industries	2,522	48,081	15,856	467
Payments on public debt	15,314	23,085	4,082	10,437
Total payments	$ 27,187	$ 82,423	$ 26,364	$ 19,301
Cash on hand close of yr.	12,123	5,381	39	14,541
Grand total	$ 39,310	$ 87,804	$ 26,403	$ 33,842

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TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS, Year Ending Mar. 31, 1910	Corning Population 1,884	Stuart Population 1,849	What Cheer Population 1,805	Toledo Population 1,721
Taxes, Licenses and Fines				
General levy, city gov't	$ 14,640	$ 24,084	$ 9,145	$ 16,833
Ind. divisions, city gov't		210		
Franchise taxes				
Poll taxes	188			117
Special assessments	38			
Business licenses	421	370	103	105
Dog license	10			
Departmental permits				12
Police ct. fines and forfeits	38		44	172
County road fund	356	371		202
Gifts, individuals or corp.		210		
General Offices				
Executive offices				
Law offices				
Elections		75		
Municipal property				
Courts				
Police department		354		
Fire department				
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal		100		
Refuse disposal				
Miscellaneous		152		
General street services		789		
Bridges (other than toll)				
Libraries				
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	2,313	2,384	719	2,477
Electric light works		14,368		
Gas works				
Markets and public scales				
Docks, wharves, landings				
Cemeteries	210	15		840
Miscellaneous	37	192		
From Debt Obligations				
General bonds				
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants	3	23,566		
Miscellaneous				
Interest Receipts				
Current deposits	108			146
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts	200			
Spec. assessm'ts during yr.		12,671		
From private trust acc'ts				
Recapitulation				
Taxes, licenses and fines	$ 15,691	$ 25,245	$ 9,292	$ 17,441
General offices		1,470		
Municipal industries	2,560	16,959	719	3,317
From debt obligations	3	23,566		
Interest receipts	108			146
All other receipts	200	12,671		
Total receipts	$ 18,562	$ 79,911	$ 10,011	$ 20,904
Cash on hd. beginning yr.	10,440	661	3,002	5,246
Grand total	$ 29,002	$ 80,572	$ 13,013	$ 26,150

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TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending Mar. 31, 1919	Corning Population 1,884	Stuart Population 1,849	What Cheer Population 1,805	Toledo Population 1,721
General Government				
Mayor's office	$ 101	$ 50	$ 100	$ 50
City council	98	143	59	129
City clerk and auditor	322	377	102	227
City treasurer	25	50	127	50
City solicitor	100	50	100	100
Other attorneys		60		
City assessor				
Engineer's office				
Collection of taxes				6
Audits and examinations		40		
Elections	65	10	78	24
City hall	546		127	202
Courts				
Miscellaneous	64	520		5
Protection of Life & Prop.				
Police department	1,332	1,102	1,290	975
Fire department	1,334	513		1,102
Inspection and pounds				
Police & fire alarm systems				3
Miscellaneous		64	46	
Health Dept. & Sanitation				
General expenditures	57	30		60
Quarantine and pest house		69		
Sewers and sewage disposal	32	17,718		24
Refuse disposal		18,768		
Miscellaneous		1,767		1
Highways				
General administration	729	1,225		
General street expenditures	1,585	2,101	1,995	2,502
Paving and curbing				
Sidewalks and crossings	61		161	146
Bridges (other than toll)				
Snow removal				
Street lighting	2,206	560	936	2,066
Street sprinkling & Cleaning	505	267		842
Miscellaneous	181	3,663		26
Recreation, Librar's & Mis.				
General administration	12	25		
Libraries	1,137			
General park & garden exp.	3	1,044	200	
Miscellaneous	910	219	43	132
Municipal Industries				
Water works	4,955	5,399	414	4,023
Electric light works		17,938		
Gas works		1,482		
Markets and public scales				
Docks, wharves, etc.				903
Cemeteries & crematories	284	159		
Miscellaneous				316
Payments on Public Debt				
General & municipal bonds		1,000	1,000	1,000
Interest	2,538	3,458	1,100	884
Special assess. & out. war.				1,249
Refund, transfers, etc.		18		
Recapitulation				
General government	$ 1,321	$ 1,300	$ 693	$ 793
Protection of life and prop.	2,666	1,679	1,336	2,080
Health dept. & sanitation	89	38,352		85
Highways, recreation, etc.	7,329	9,104	3,335	5,717
Municipal industries	5,239	24,969	414	5,245
Payments on public debt	2,538	4,476	2,100	3,133
Total payments	$ 19,182	$ 79,830	$ 7,888	$ 17,053
Cash on hand close of yr.	9,820	692	5,125	9,097
Grand total	$ 29,002	$ 80,572	$ 13,013	$ 26,150

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CONSOLIDATED STATEMENT OF CITIES

RECEIPTS. Year Ending March 31, 1919.	Totals of 105 Cities
Taxes, Licenses and Fines	
General levy, city government	$ 5,755,682
Independent divisions, city government	2,374,024
Franchise taxes	69,430
Poll taxes	66,328
Special assessments	482,662
Business licenses	109,256
Dog license	17,219
Departmental permits	32,155
Police court fines and forfeits	115,349
County road fund	73,296
Gifts, individuals or corporations	14,172
General Offices	
Executive offices	16,005
Law offices	----------
Elections	----------
Municipal property	26,764
Police department and courts	40,911
Fire department	10,012
Department of inspection	51,070
Pounds	----------
Health department	12,958
Sewers and sewage disposal	43,268
Refuse disposal	----------
Miscellaneous	----------
General street services	87,273
Bridges (other than toll)	----------
Libraries	15,785
Parks	19,184
Baths and bathing beaches	23,334
Municipal Industries	
Water works	1,516,843
Electric light works	912,331
Gas works	----------
Markets and public scales	20,421
Docks, wharves and landings	30,819
Cemeteries	124,095
Miscellaneous	39,747
From Debt Obligations	
General bonds and municipal industry bonds	1,620,052
Special assessments	144,808
Temporary loans, etc.	212,731
Outstanding warrants	527,547
Miscellaneous	6,164
Interest Receipts	
Current deposits	130,482
Other sources	----------
All Other Receipts	
Sale of real property	16,562
Refund receipts	----------
Special assessments made during the year	1,006,156
From private trust accounts	----------
Recapitulation	
Taxes, licenses and fines	$ 9,109,573
General offices	346,564
Municipal industries	2,626,356
From debt obligations	2,511,302
Interest receipts	130,482
All other receipts	1,022,718
Total receipts	$ 15,746,995
Cash on hand beginning of year	4,302,775
Grand total	$ 20,049,770

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—RECEIPTS AND DISBURSEMENTS.

PAYMENTS. Year Ending March 31, 1919.	Totals of 105 Cities
General Government	
Mayor's office	$ 65,370
City council	84,806
City clerk and auditor	121,500
City treasurer	35,574
City solicitor	73,282
Other attorneys	
City assessor	10,770
Engineer's office	116,908
Collection of taxes	6,074
Audits and examinations	8,251
Elections	30,647
City hall	98,924
Courts	73,892
Miscellaneous	335,362
Protection of Life & Prop.	
Police department	756,994
Fire department	1,147,459
Inspection and pounds	49,011
Police and fire alarm systems	16,240
Miscellaneous	24,551
Health Dept. & Sanitation	
General expenditures	83,344
Quarantine and pest house	23,747
Sewers and sewage disposal	705,341
Refuse disposal	96,758
Miscellaneous	108,169
Highways	
General administration	109,740
General street expenditures	1,368,216
Paving and curbing	155,324
Sidewalks and crossings	114,522
Bridges (other than toll)	537,825
Snow removal	17,487
Street lighting	706,819
Street sprinkling and cleaning	263,080
Miscellaneous	99,790
Recreation, Librar's & Mis.	
General administration	142,515
Libraries	267,474
General park and garden expense	133,739
Miscellaneous	428,606
Municipal Industries	
Water works	1,641,024
Electric light works	917,975
Gas works	
Markets and public sales	136,752
Docks, wharves, etc.	
Cemeteries and crematories	127,869
Miscellaneous	113,540
Payments on Public Debt	
General and municipal bonds	1,166,670
Interest	966,774
Special assessments and outstanding warrants	1,827,613
Refund, transfers, etc.	1,568,876
Recapitulation	
General government	$ 1,601,410
Protection of life and property	1,994,255
Health department and sanitation	993,169
Highways, recreation, etc.	4,346,139
Municipal industries	2,834,699
Payments on public debt	4,529,933
Total payments	$ 15,759,605
Cash on hand close of year	4,290,165
Grand total	$ 20,049,770

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TABLE NO. 1—CITIES—INCORPORATION; AREA; POPULATION;

No. in order of population	CITY	Date of Incorporation; Area; Population					Payments, Receipts	
		Date of Incorporation		Area	Population			
		First	Last	Square miles incorporated	Census 1915	Census 1910	Payments	Cash on hand at close of year
	Grand Total	------	------	------	848,828	749,368	$15,759,605	$ 4,290,165
1	Des Moines	1857	1891	54.56	105,652	86,368	2,860,352	641,152
2	Sioux City	1857	1874	42.	61,774	47,828	1,343,700	192,045
3	Davenport	1839	1851	8.	48,483	43,028	1,034,206	547,182
4	Dubuque	1837	1857	13.	41,795	38,494	698,037	605,939
5	Cedar Rapids	1856	1907	13.	40,667	32,811	651,567	115,953
6	Waterloo	1868	1906	13.51	33,097	26,693	558,386	124,063
7	Council Bluffs	1853	------	16.25	31,354	29,292	708,728	258,623
8	Clinton	1859	1881	10.	26,091	25,557	214,755	118,549
9	Burlington	1836	1845	10.25	24,261	24,324	281,219	8,704
10	Ottumwa	1868	1913	7.80	22,437	22,012	283,214	74,882
11	Fort Dodge	1869	------	4.60	19,372	15,543	426,425	54,765
12	Mason City	1870	1914	5.	17,152	11,230	629,715	82,557
13	Marshalltown	1863	1868	5.75	16,065	13,374	155,032	77,978
14	Muscatine	1836	1851	6.70	15,875	16,178	240,895	98,761
15	Keokuk	1848	1910	7.	15,239	14,008	219,596	23,818
16	Boone	1866	1868	4.98	12,253	10,347	172,193	36,370
17	Iowa City	1853	------	5.12	12,033	10,091	163,815	32,512
18	Oskaloosa	1853	1862	3.80	10,485	9,466	151,285	32,517
19	Fort Madison	1839	------	8.00	9,796	8,900	76,748	11,024
20	Centerville	1855	1870	3.90	7,803	6,936	40,927	16,782
21	Creston	1871	------	5.	7,572	6,924	99,224	14,073
22	Oelwein	1888	1897	4.	7,137	6,028	87,970	17,788
23	Charles City	1860	1869	4.	6,374	5,892	68,694	22,349
24	Cedar Falls	1857	1865	4.	6,284	5,012	145,341	23,519
25	Fairfield	1847	1868	2.50	6,113	4,970	52,248	13,496
26	Webster City	1874	1895	12.	5,834	5,208	120,817	34,522
27	Shenandoah	1871	1886	4.	5,637	4,976	54,121	1
28	Clarinda	1867	1882	2.	5,624	3,892	37,212	9,643
29	Cherokee	1873	1891	5.50	5,624	4,884	77,374	27,703
30	Red Oak	1869	1876	3.25	5,601	4,830	67,455	32,203
31	Perry	1875	1885	4.	5,455	4,630	101,341	5,230
32	Chariton	1874	------	2.50	5,235	3,794	53,415	6,610
33	Newton	1857	1876	9.	5,165	4,616	206,059	27,690
34	Albia	1859	1876	9.	5,138	4,969	52,674	24,214
35	Ames	1870	1893	6.	5,091	4,223	211,136	22,050
36	Le Mars	1881	------	1.50	5,070	4,157	41,980	9,128
37	Grinnell	1865	1882	2.25	5,061	5,036	150,404	69,442
38	Atlantic	1869	1878	2.	5,039	4,560	107,420	9,532
39	Marion	1865	1895	4.	4,675	4,400	55,659	16,864
40	Washington	1864	------	2.25	4,544	4,380	51,465	16,846
41	Glenwood	1857	1884	2.50	4,343	4,052	35,900	1,172
42	Spencer	1890	1892	3.50	4,176	3,005	107,391	9,075
43	Estherville	1881	1894	4.	4,123	3,404	115,356	1,112
44	Mt. Pleasant	1842	1856	4.	4,089	3,874	64,722	19,718
45	Vinton	1869	------	2.	4,053	3,336	60,461	23,066
46	Eagle Grove	1888	1892	4.	4,038	3,387	36,982	9,068
47	Carroll	1869	1892	3.50	4,031	3,546	39,903	10,978
48	Decorah	1857	1871	3.	4,021	3,592	45,151	3,766
49	Maquoketa	1853	1857	4.	3,776	3,570	35,051	12,518
50	Missouri Valley	1871	1885	4.50	3,764	3,187	60,746	5,753
51	Knoxville	1854	1886	4.	3,741	3,190	86,805	24,892
52	Iowa Falls	1869	1895	6.	3,716	2,797	41,996	29,280

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PAYMENTS; RECEIPTS; CASH BALANCES AND TRUST ACCOUNTS

and Cash Balances			Private Trust Accounts and Special Assessments						
			Private Trust Accounts						
Aggregate of payments and cash on hand at close of year	Cash on hand at beginning of year	Receipts	Payments on account of private trust	Private trust cash at close of year	Total private trust accounts	Private trust cash at beginning of year	Receipts on private trust accounts	Special assessments made during the year	No. in order of population
$20,049,770	$ 4,302,775	$15,746,995	$286,906	$395,342	$682,248	$352,220	$330,028	$478,907	
3,501,504	1,163,439	2,338,065	7,076	--------	7,076	62	7,014	--------	1
1,535,745	199,799	1,335,946	--------	--------	--------	--------	--------	50,088	2
1,581,388	525,777	1,055,611	83,570	184,721	268,291	153,043	115,248	142,213	3
1,303,976	302,977	1,000,999	4,987	8,698	13,685	13,685	--------	--------	4
767,520	102,494	665,026	4,468	8,405	12,873	8,657	4,216	--------	5
682,469	136,626	545,843	2,608	15,500	18,108	17,545	563	--------	6
967,351	249,675	717,676	72,656	90,883	163,539	89,145	74,394	31,487	7
333,304	113,759	219,545	2,480	38,772	41,252	35,385	5,867	--------	8
289,923	5,635	284,288	7,520	--------	7,520	--------	7,520	6,136	9
358,096	39,904	318,192	20,855	--------	20,855	199	20,656	--------	10
481,190	41,842	439,348	40,544	24,651	65,195	18,322	46,873	3,610	11
712,272	104,217	608,055	23,781	20,839	44,620	12,879	31,741	143,186	12
233,010	54,393	178,617	--------	--------	--------	--------	--------	--------	13
334,656	99,205	235,451	--------	--------	--------	--------	--------	--------	14
243,414	15,479	227,935	--------	--------	--------	--------	--------	--------	15
208,563	28,014	180,549	15,675	--------	15,675	1,748	13,927	501	16
196,327	30,271	166,056	--------	--------	--------	--------	--------	34,930	17
183,802	29,920	153,882	--------	--------	--------	--------	--------	--------	18
87,772	9,954	77,818	--------	--------	--------	--------	--------	--------	19
57,709	14,826	42,883	--------	--------	--------	--------	--------	--------	20
113,297	15,563	97,734	--------	--------	--------	--------	--------	--------	21
105,758	21,088	84,670	--------	--------	--------	--------	--------	--------	22
91,043	21,083	69,960	--------	--------	--------	--------	--------	--------	23
168,860	18,136	150,724	132	1,550	1,682	1,550	132	--------	24
65,744	1,943	63,801	--------	--------	--------	--------	--------	2,941	25
155,339	32,125	123,214	--------	--------	--------	--------	--------	--------	26
54,122	1,935	52,187	--------	--------	--------	--------	--------	--------	27
46,855	8,768	38,087	--------	--------	--------	--------	--------	--------	28
105,077	24,557	80,520	--------	--------	--------	--------	--------	108	29
99,658	28,087	71,571	--------	--------	--------	--------	--------	--------	30
106,571	2,782	103,789	--------	--------	--------	--------	--------	--------	31
60,025	5,689	54,336	--------	--------	--------	--------	--------	--------	32
233,749	12,584	221,165	--------	--------	--------	--------	--------	121	33
76,888	24,272	52,616	--------	--------	--------	--------	--------	--------	34
233,186	23,202	209,984	554	1,323	1,877	--------	1,877	32,996	35
51,108	12,731	38,377	--------	--------	--------	--------	--------	--------	36
219,846	33,313	186,533	--------	--------	--------	--------	--------	--------	37
116,952	22,775	94,177	--------	--------	--------	--------	--------	160	38
72,523	11,967	60,556	--------	--------	--------	--------	--------	--------	39
68,311	11,139	57,172	--------	--------	--------	--------	--------	--------	40
37,072	1,639	35,433	--------	--------	--------	--------	--------	--------	41
116,466	1,330	115,136	--------	--------	--------	--------	--------	--------	42
116,468	14,923	101,545	--------	--------	--------	--------	--------	--------	43
84,440	10,303	74,137	--------	--------	--------	--------	--------	--------	44
83,527	14,374	69,153	--------	--------	--------	--------	--------	--------	45
46,050	5,978	40,072	--------	--------	--------	--------	--------	--------	46
50,881	9,542	41,339	--------	--------	--------	--------	--------	--------	47
48,917	1,502	47,415	--------	--------	--------	--------	--------	8,819	48
47,569	8,841	38,728	--------	--------	--------	--------	--------	--------	49
66,499	4,461	62,038	--------	--------	--------	--------	--------	55	50
111,697	14,453	97,244	--------	--------	--------	--------	--------	21,556	51
71,276	14,594	56,682	--------	--------	--------	--------	--------	--------	52

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TABLE NO. 1—(Continued)—CITIES—INCORPORATION; AREA; TRUST

No. in order of population	CITY	Date of Incorporation; Area; Population					Payments, Receipts	
		Date of Incorporation		Area	Population			
		First	Last	Square miles incorporated	Census 1915	Census 1910	Payments	Cash on hand at close of year
53	Independence	1864	1885	1.75	3,683	3,517	90,981	9,991
54	Belle Plaine	1866	1886	3.	3,668	3,112	30,126	3,385
55	Algona	1872	1888	2.	3,593	2,908	124,776	35,701
56	Waverly	1859	------	4.	3,561	3,206	58,193	37,667
57	Indianola	1849	------	3.	3,495	3,283	93,498	25,485
58	Denison	1875	1895	4.	3,455	3,133	78,544	36,116
59	Sheldon	1872	1894	1.	3,323	2,941	78,593	15,668
60	Cresco	1866	1868	3.	3,199	2,658	39,477	13,393
61	Anamosa	1867	1871	1.25	3,197	2,983	27,169	8,487
62	Storm Lake	1873	1901	2.	3,151	2,428	39,204	5,930
63	Jefferson	1871	1893	2.50	3,130	2,477	57,231	6,064
64	Manchester	1863	1868	7.75	3,112	2,758	24,256	11,618
65	Pella	1855	1871	2.	3,096	3,021	76,885	3,118
66	Valley Junction	1893	1906	2.	3,026	2,573	53,806	11,379
67	Hampton	1870	1885	5.75	3,025	2,617	52,132	9,694
68	Winterset	1876	1885	3.	2,860	2,818	42,244	4,999
69	Harlan	1879	1896	3.	2,825	2,570	58,840	13,079
70	Osage	1871	1880	1.	2,779	2,445	26,845	9,119
71	Clear Lake	1871	------	--------	2,741	2,014	44,859	10,468
72	Eldora	1895	------	4.	2,720	1,995	31,954	11,099
73	Osceola	1859	1886	2.18	2,714	2,417	30,997	7,659
74	Mystic	1889	1909	1.	2,695	2,663	5,564	1,307
75	Nevada	1869	1893	2.50	2,686	2,138	27,280	12,131
76	New Hampton	1873	1896	2.25	2,664	2,275	46,697	2,359
77	Emmetsburg	1877	1893	3.75	2,647	2,325	75,368	16,551
78	Tama	1869	1893	3.	2,621	2,290	34,709	3,601
79	Colfax	1875	1901	1.	2,607	2,524	32,888	3,749
80	Clarion	1881	------	--------	2,553	2,065	24,185	8,027
81	Sac City	1856	1901	6.25	2,521	2,201	31,246	2,393
82	Bloomfield	1863	1904	2.	2,282	2,028	37,403	15,938
83	Lake City	1882	1890	4.75	2,224	2,043	23,437	4,273
84	Onawa	1858	1906	4.50	2,210	2,026	64,933	19,678
85	Hamburg	------	------	--------	2,204	1,817	25,866	14,478
86	Leon	1867	1906	2.	2,199	1,991	25,129	17,265
87	Tipton	1857	------	1.	2,176	2,048	40,420	12,956
88	Waukon	1883	1901	1.	2,168	2,025	30,602	2,905
89	Monticello	1867	1896	4.	2,159	2,043	24,048	10,963
90	Seymour	1874	1906	1.25	2,146	2,290	56,278	7,821
91	Forest City	------	------	--------	2,135	1,691	36,908	8,527
92	Villisca	1869	1892	--------	2,132	2,039	19,094	1,527
93	Sigourney	------	------	--------	2,109	2,032	19,707	6,558
94	Ida Grove	1877	1906	1.50	2,090	1,874	22,943	9,508
95	Audubon	------	------	--------	2,084	2,136	40,153	39,917
96	Humboldt	------	------	--------	2,061	1,809	16,694	4,003
97	Hawarden	1887	------	3.	2,045	2,107	74,897	8,296
98	Marengo	1869	1896	.66	2,037	1,786	27,187	12,123
99	Rock Rapids	1885	------	4.	2,031	2,005	82,423	5,381
100	Eldon	1873	------	.75	2,030	2,024	26,364	39
101	Bedford	1855	1895	1.25	1,950	1,792	19,301	14,541
102	Corning	1871	1905	1.	1,884	1,702	19,182	9,820
103	Stuart	1877	1885	1.25	1,849	1,826	79,880	692
104	What Cheer	1866	1894	2.	1,805	1,626	7,888	5,125
105	Toledo	1880	1883	1.25	1,721	1,720	17,053	9,097

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POPULATION; PAYMENTS, RECEIPTS, CASH BALANCES AND ACCOUNTS

and Cash Balances			Private Trust Accounts and Special Assessments						
			Private Trust Accounts						
Aggregate of payments and cash on hand at close of year	Cash on hand at beginning of year	Receipts	Payments on account of private trust	Private trust cash at close of year	Total private trust accounts	Private trust cash at beginning of year	Receipts on private trust accounts	Special assessments made during the year	No. in order of population
100,972	14,466	86,506	----------	----------	----------	----------	----------	----------	53
33,511	2,775	30,736	----------	----------	----------	----------	----------	----------	54
160,477	40,305	120,172	----------	----------	----------	----------	----------	----------	55
95,860	36,768	59,092	----------	----------	----------	----------	----------	----------	56
118,983	29,877	89,106	----------	----------	----------	----------	----------	----------	57
114,660	24,785	89,875	----------	----------	----------	----------	----------	----------	58
94,261	8,258	86,003	----------	----------	----------	----------	----------	----------	59
52,870	4,811	48,059	----------	----------	----------	----------	----------	----------	60
35,656	9,214	26,442	----------	----------	----------	----------	----------	----------	61
45,134	3,695	41,439	----------	----------	----------	----------	----------	----------	62
63,295	9,308	53,987	----------	----------	----------	----------	----------	----------	63
35,874	7,402	28,472	----------	----------	----------	----------	----------	----------	64
86,003	2,832	83,171	----------	----------	----------	----------	----------	----------	65
65,185	12,856	52,329	----------	----------	----------	----------	----------	----------	66
61,826	28,762	33,064	----------	----------	----------	----------	----------	----------	67
47,243	4,764	42,479	----------	----------	----------	----------	----------	----------	68
71,919	9,879	62,040	----------	----------	----------	----------	----------	----------	69
35,964	10,336	25,628	----------	----------	----------	----------	----------	----------	70
55,327	55,327	----------	----------	----------	----------	----------	----------	----------	71
43,053	9,703	33,350	----------	----------	----------	----------	----------	----------	72
38,656	5,255	33,401	----------	----------	----------	----------	----------	----------	73
6,871	1,960	4,911	----------	----------	----------	----------	----------	----------	74
39,411	6,376	33 035	----------	----------	----------	----------	----------	----------	75
49,056	3,085	45,971	----------	----------	----------	----------	----------	----------	76
91,919	5,003	86,916	----------	----------	----------	----------	----------	----------	77
38,310	2,623	35,687	----------	----------	----------	----------	----------	----------	78
36,637	3,332	33,305	----------	----------	----------	----------	----------	----------	79
32,212	7,938	24,274	----------	----------	----------	----------	----------	----------	80
33,639	6,377	27,262	----------	----------	----------	----------	----------	----------	81
53,341	12,533	40,808	----------	----------	----------	----------	----------	----------	82
27,710	5,227	22,483	----------	----------	----------	----------	----------	----------	83
84,611	18,408	66,203	----------	----------	----------	----------	----------	----------	84
40,344	16,429	23,915	----------	----------	----------	----------	----------	----------	85
42,394	12,038	30,356	----------	----------	----------	----------	----------	----------	86
53,376	8,216	45,160	----------	----------	----------	----------	----------	----------	87
33,507	4,810	28,697	----------	----------	----------	----------	----------	----------	88
35,011	6,513	28,498	----------	----------	----------	----------	----------	----------	89
64,099	12,671	51,428	----------	----------	----------	----------	----------	----------	90
45,435	4,994	40,441	----------	----------	----------	----------	----------	----------	91
20,621	305	20,316	----------	----------	----------	----------	----------	----------	92
26,265	3,237	23,028	----------	----------	----------	----------	----------	----------	93
32,451	5,437	27,014	----------	----------	----------	----------	----------	----------	94
80,070	19,390	60,680	----------	----------	----------	----------	----------	----------	95
20,697	2,804	17,893	----------	----------	----------	----------	----------	----------	96
83,193	31,275	51,918	----------	----------	----------	----------	----------	----------	97
39,310	15,420	23,890	----------	----------	----------	----------	----------	----------	98
87,804	17,120	70,684	----------	----------	----------	----------	----------	----------	99
26,403	19	26,384	----------	----------	----------	----------	----------	----------	100
33,842	14,623	19,219	----------	----------	----------	----------	----------	----------	101
29,002	10,440	18,562	----------	----------	----------	----------	----------	----------	102
80,572	661	79,911	----------	----------	----------	----------	----------	----------	103
13,013	3,002	10,011	----------	----------	----------	----------	----------	----------	104
26,150	5,246	20,904	----------	----------	----------	----------	----------	----------	105

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TABLE NO. 2—PAYMENTS FOR GENERAL

No. in order of population	CITY	General					
		Classified by Offices,					
			Salaries, Wages and Other Expendi				
		Total	Mayor	Council or aldermen	Clerk's office	Auditor's office	Treasurer's office
	Grand Total	$ 763,013	$ 65,370	$ 84,806	$ 96,580	$ 24,970	$ 35,574
1	Des Moines	135,269	5,432	12,000	6,096	8,453	3,700
2	Sioux City	59,614	4,346	12,201	2,631	3,104	2,597
3	Davenport	57,292	1,673	2,408	5,401	----------	6,951
4	Dubuque	38,941	1,490	2,100	2,783	2,748	4,902
5	Cedar Rapids	41,500	3,452	10,180	4,608	2,096	2,224
6	Waterloo	30,643	2,777	1,500	2,185	1,447	75
7	Council Bluffs	21,969	1,800	2,187	3,080	2,160	1,740
8	Clinton	18,183	1,000	2,150	2,195	1,074	1,772
9	Burlington	24,560	2,500	7,200	1,383	1,383	1,635
10	Ottumwa	20,182	2,100	3,600	1,412	1,200	300
11	Fort Dodge	24,491	5,085	4,000	2,703	----------	500
12	Mason City	25,841	7,078	----------	4,508	----------	156
13	Marshalltown	8,930	1,620	1,980	660	----------	300
14	Muscatine	15,232	517	2,400	1,353	----------	575
15	Keokuk	16,011	2,100	4,011	2,950	----------	60
16	Boone	8,360	1,003	310	2,255	----------	50
17	Iowa City	13,306	1,200	212	1,285	----------	345
18	Oskaloosa	6,348	1,224	352	988	220	300
19	Fort Madison	3,019	300	350	723	----------	198
20	Centerville	3,839	1,255	250	1,135	----------	50
21	Creston	2,114	600	168	325	----------	200
22	Oelwein	6,577	350	312	1,137	----------	50
23	Charles City	4,322	43	318	1,334	----------	25
24	Cedar Falls	3,897	611	143	720	----------	300
25	Fairfield	3,021	300	600	608	----------	125
26	Webster City	2,611	1,094	----------	261	----------	----------
27	Shenandoah	4,806	234	157	1,955	----------	100
28	Clarinda	5,752	453	153	2,604	----------	----------
29	Cherokee	3,954	400	250	616	----------	240
30	Red Oak	3,439	200	173	957	----------	200
31	Perry	6,225	300	250	1,560	----------	50
32	Chariton	2,389	54	118	765	----------	310
33	Newton	2,499	432	428	452	----------	25
34	Albia	2,357	516	257	589	----------	100
35	Ames	8,971	335	300	1,006	350	50
36	Le Mars	2,639	300	275	480	----------	679
37	Grinnell	7,560	300	239	2,082	----------	117
38	Atlantic	2,887	52	273	737	----------	150
39	Marion	1,719	371	276	434	----------	250
40	Washington	2,085	325	280	585	----------	150
41	Glenwood	1,151	60	266	250	----------	120
42	Spencer	2,737	418	153	496	----------	75
43	Estherville	3,097	25	163	606	----------	50
44	Mt. Pleasant	3,671	490	302	379	----------	92
45	Vinton	2,125	200	285	300	----------	----------
46	Eagle Grove	3,907	150	300	1,325	----------	----------
47	Carroll	5,341	300	155	500	----------	100
48	Decorah	2,447	100	189	887	----------	100
49	Maquoketa	3,717	438	218	377	----------	----------
50	Missouri Valley	1,439	513	170	330	----------	50
51	Knoxville	2,551	301	132	432	----------	24
52	Iowa Falls	3,075	100	99	1,600	----------	35

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AND MUNICIPAL SERVICE EXPENSE

Government

Departments and Accounts

tures of Each Office or Department

Solicitor's office	City assessor	Engineer's office	Collection of taxes	Audits and examinations	Elections	City hall	Police or municipal courts	Miscellaneous	No. in order of population
$ 73,28	10,770	$ 116,908	$ 8,074	$ 8,251	$ 30,647	$ 98,924	$ 73,892	$ 36,965	
13,04	----------	34,804	----------	1,065	11,458	13,824	24,346	1,043	1
4,13	----------	4,259	----------	257	----------	6,014	20,075	----------	2
4,403	4,730	7,434	512	1,184	4,168	8,611	2,316	7,501	3
3,851	4,343	5,703	528	----------	3,741	4,679	38	2,035	4
4,393	98	8,055	----------	226	118	3,707	2,000	343	5
3,800	----------	4,623	9	506	46	4,797	8,523	355	6
1,500	----------	4,519	1,128	454	----------	2,201	1,000	200	7
1,000	----------	192	----------	366	1,984	1,866	2,888	1,696	8
2,812	45	2,141	----------	389	2,045	515	1,200	1,312	9
2,110	----------	4,297	2,352	212	610	----------	1,090	900	10
1,582	----------	4,308	----------	294	129	4,930	960	----------	11
2,630	----------	2,011	----------	106	240	8,663	143	306	12
796	----------	1,260	----------	159	----------	829	1,000	326	13
1,403	1,200	3,500	----------	----------	668	3,181	306	129	14
1,320	----------	2,580	----------	155	----------	----------	1,000	1,835	15
600	----------	3,137	----------	----------	34	971	----------	----------	16
687	3	3,402	350	704	24	2,507	111	2,476	17
956	----------	1,249	2	----------	26	1,016	15	----------	18
632	----------	400	345	----------	----------	----------	----------	71	19
285	----------	30	----------	----------	22	809	3	----------	20
480	----------	----------	94	----------	52	195	----------	----------	21
337	----------	1,231	----------	----------	48	2,011	1,000	101	22
476	----------	857	22	216	669	219	----------	143	23
200	----------	600	----------	----------	30	745	----------	548	24
314	----------	----------	95	156	30	793	----------	----------	25
619	----------	----------	----------	125	158	193	55	106	26
729	----------	----------	35	----------	121	175	1,290	10	27
250	----------	240	----------	----------	296	1,294	----------	462	28
400	----------	----------	3	----------	26	1,797	51	171	29
50	25	1,509	----------	----------	11	314	----------	----------	30
1,305	----------	248	----------	----------	90	1,056	1,346	20	31
593	----------	----------	----------	----------	----------	----------	----------	549	32
412	----------	750	----------	----------	----------	----------	----------	----------	33
301	----------	----------	----------	----------	11	478	----------	105	34
1,344	----------	3,339	----------	134	----------	1,758	----------	355	35
220	----------	----------	14	4	----------	667	----------	----------	36
425	----------	156	132	----------	77	1,519	1,639	874	37
175	----------	----------	----------	----------	----------	1,323	----------	177	38
250	----------	----------	----------	----------	138	----------	----------	----------	39
287	----------	155	----------	----------	27	9	----------	267	40
50	----------	218	----------	----------	40	147	----------	----------	41
328	1	260	----------	454	110	27	----------	415	42
280	----------	----------	----------	----------	198	568	----------	1,207	43
1,239	----------	669	----------	----------	----------	500	----------	----------	44
200	----------	----------	----------	----------	----------	----------	----------	1,140	45
300	----------	----------	----------	----------	26	1,731	28	47	46
360	----------	2,597	----------	310	115	904	----------	----------	47
250	----------	----------	----------	----------	16	335	11	559	48
375	----------	1,027	----------	25	108	326	----------	823	49
132	----------	----------	----------	----------	244	----------	----------	----------	50
300	265	554	----------	----------	----------	512	----------	31	51
464	----------	223	150	----------	46	62	----------	296	52

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TABLE NO. 2—(Continued)—PAYMENTS FOR

No. in order of population	CITY	General					
		Classified by Offices,					
			Salaries, Wages and Other Expendi				
		Total	Mayor	Council or aldermen	Clerk's office	Auditor's office	Treasurer's office
53	Independence	1,513	300	150	300	----------	100
54	Belle Plaine	2,226	281	----------	984	----------	11
55	Algona	2,844	50	237	1,938	----------	30
56	Waverly	1,660	258	374	386	----------	100
57	Indianola	1,933	63	257	549	----------	629
58	Denison	1,911	377	250	300	----------	150
59	Sheldon	1,025	55	82	554	----------	30
60	Cresco	1,428	300	117	900	----------	50
61	Anamosa	1,007	80	96	182	----------	----------
62	Storm Lake	1,318	45	194	122	----------	----------
63	Jefferson	6,260	150	426	235	----------	29
64	Manchester	1,696	51	180	902	----------	----------
65	Pella	1,260	300	174	400	----------	100
66	Valley Junction	1,524	105	135	545	----------	24
67	Hampton	2,117	356	230	419	----------	51
68	Winterset	1,717	200	120	480	----------	85
69	Harlan	871	101	146	300	----------	50
70	Osage	1,383	111	88	390	----------	25
71	Clear Lake	641	36	92	94	----------	8
72	Eldora	1,333	100	180	840	----------	50
73	Osceola	1,020	350	80	411	----------	50
74	Mystic	975	100	77	162	----------	40
75	Nevada	890	103	220	361	----------	----------
76	New Hampton	518	106	164	40	----------	50
77	Emmetsburg	1,652	----------	110	823	----------	50
78	Tama	1,378	50	162	175	----------	71
79	Colfax	1,306	59	228	379	----------	5
80	Clarion	1,194	200	156	150	----------	100
81	Sac City	2,064	22	141	29	----------	25
82	Bloomfield	1,483	34	146	150	735	204
83	Lake City	1,566	96	192	174	----------	61
84	Onawa	2,398	32	147	610	----------	----------
85	Hamburg	1,124	358	90	158	----------	50
86	Leon	1,426	250	250	125	----------	75
87	Tipton	1,180	108	125	343	----------	71
88	Waukon	1,677	151	163	674	----------	4
89	Monticello	805	130	125	300	----------	----------
90	Seymour	565	71	66	253	----------	----------
91	Forest City	727	26	128	160	----------	25
92	Villisca	1,495	220	81	300	----------	120
93	Sigourney	1,115	306	300	200	----------	150
94	Ida Grove	881	153	131	332	----------	24
95	Audubon	1,111	----------	77	569	----------	75
96	Humboldt	823	37	115	175	----------	50
97	Hawarden	2,399	100	90	300	----------	50
98	Marengo	1,275	205	174	82	----------	78
99	Rock Rapids	653	50	66	162	----------	75
100	Eldon	729	100	250	237	----------	50
101	Bedford	866	16	2	120	----------	50
102	Corning	652	101	98	77	----------	25
103	Stuart	1,300	50	143	377	----------	50
104	What Cheer	693	100	59	102	----------	127
105	Toledo	793	50	129	227	----------	50

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GENERAL AND MUNICIPAL SERVICE EXPENSE

Government

Departments and Accounts

tures of Each Office or Department

Solicitor's office	City assessor	Engineer's office	Collection of taxes	Audits and examinations	Elections	City hall	Police or municipal courts	Miscellaneous	No. in order of population
25	50					6	582		53
150					17	257	4	522	54
175		400			14				55
115		156			17	254			56
		84		35	7	266	26	17	57
310		24			128	372			58
163		5			55	51		30	59
37						24			60
200		17				339		93	61
57		321		30				549	62
868		2,298		40		1,964	68	182	63
300					132			131	64
150		136							65
101				168	124	206		56	66
228		4			83		9	737	67
194					63	205	105	265	68
50					89			135	69
103					1	527		138	70
207					1	190		13	71
22				50		91			72
114					15				73
10			27			182	377		74
200						6			75
50	10	38		60					76
31					69	569			77
830						90			78
298					60	277			79
113			75			161		239	80
103		377			443			924	81
136				10	58			10	82
75		4			76	105		783	83
				42		101		1,466	84
56			195		101	114	2		85
50					69	113	285	209	86
421				40	72				87
75						610			88
120				40		90			89
18					8	149			90
100		98			28	162			91
				91	72			611	92
50					109				93
100					73	68			94
208		64		104	14				95
70					40	316		20	96
100						1,759			97
50		320			54			312	98
200					91	9			99
67		25							100
329					287	62			101
100					65	122		64	102
110				40	10			520	103
100					78	127			104
100			6		24	202		5	105

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TABLE NO. 2—(Continued)—PAYMENTS FOR

No. in order of population	CITY	Classified by Departments, Offices and Protection of Life and Salaries, Wages and Other					
		Total	Police department	Fire Department: Salaries and wages	Fire Department: Water for hydrants	Department of inspection	Pounds
	Grand Total	$ 1,825,838	$ 737,422	$ 699,336	$ 303,363	$ 44,760	$ 4,251
1	Des Moines	426,415	160,557	157,557	93,285	10,453	-------
2	Sioux City	187,716	78,805	86,293	-------	11,615	862
3	Davenport	198,107	69,002	74,746	39,105	9,125	-------
4	Dubuque	110,797	48,615	47,717	13,384	-------	780
5	Cedar Rapids	108,214	39,084	51,467	11,997	1,874	1,499
6	Waterloo	74,742	33,650	33,528	3,499	3,523	-------
7	Council Bluffs	65,720	29,737	31,404	2,803	-------	368
8	Clinton	64,581	17,299	27,221	19,701	360	-------
9	Burlington	66,184	19,619	17,338	27,877	1,200	-------
10	Ottumwa	31,841	11,567	16,364	2,097	1,500	-------
11	Fort Dodge	33,229	14,291	13,499	3,391	1,914	134
12	Mason City	46,128	22,120	18,394	2,554	2,494	300
13	Marshalltown	21,924	8,758	10,408	2,758	-------	-------
14	Muscatine	23,483	8,767	13,250	1,466	-------	-------
15	Keokuk	34,056	9,898	9,947	12,623	-------	-------
16	Boone	16,034	9,192	5,778	1,059	-------	5
17	Iowa City	25,267	6,625	4,960	11,340	-------	-------
18	Oskaloosa	19,348	4,809	7,008	7,525	-------	6
19	Fort Madison	10,870	4,869	6,001	-------	-------	-------
20	Centerville	10,449	3,986	2,074	4,333	-------	-------
21	Creston	9,868	2,756	1,586	5,455	-------	-------
22	Oelwein	4,538	2,464	1,280	781	-------	-------
23	Charles City	6,594	2,907	2,684	556	-------	46
24	Cedar Falls	4,891	1,971	1,907	781	-------	-------
25	Fairfield	6,307	3,148	2,521	280	6	5
26	Webster City	4,193	1,915	1,161	729	-------	15
27	Shenandoah	4,926	1,995	2,040	777	-------	114
28	Clarinda	4,402	2,281	2,121	-------	-------	-------
29	Cherokee	2,054	1,192	605	92	106	-------
30	Red Oak	5,850	2,981	1,941	928	-------	-------
31	Perry	5,522	3,539	1,685	228	-------	-------
32	Chariton	1,715	1,530	185	-------	-------	-------
33	Newton	5,162	2,200	2,643	319	-------	-------
34	Albia	4,051	2,158	1,546	335	-------	-------
35	Ames	5,792	3,492	1,925	344	-------	31
36	Le Mars	7,802	2,758	1,037	3,962	-------	25
37	Grinnell	6,614	3,155	2,735	724	-------	-------
38	Atlantic	4,041	2,635	1,160	246	-------	-------
39	Marion	6,024	1,989	950	3,085	-------	-------
40	Washington	4,378	1,773	1,511	759	335	-------
41	Glenwood	869	522	50	297	-------	-------
42	Spencer	3,097	1,894	1,147	-------	-------	56
43	Estherville	2,787	1,412	856	519	-------	-------
44	Mt. Pleasant	4,242	2,248	750	1,144	-------	-------
45	Vinton	2,531	1,835	269	427	-------	-------
46	Eagle Grove	3,180	2,844	243	69	-------	-------
47	Carroll	2,280	1,981	100	199	-------	-------
48	Decorah	2,440	1,488	861	61	-------	-------
49	Maquoketa	2,080	1,314	461	156	124	-------
50	Missouri Valley	9,885	1,927	908	7,050	-------	-------
51	Knoxville	3,213	1,760	1,453	-------	-------	-------
52	Iowa Falls	2,102	1,708	282	112	-------	-------

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GENERAL AND MUNICIPAL SERVICE EXPENSE

Accounts		Classified by Departments, Offices and Accounts								
Property		Health Department and Sanitation								
Expenditures		Salaries, Wages and Other Expenditures								
					Sewers					
Police and fire alarm systems	Miscellaneous	Total	Health department	Quarantine and pest house	Construction and supervision	General expense	Sewage disposal plant	Refuse disposal plant	Miscellaneous	No. in order of population
$16,240	$20,484	$ 511,363	$83,344	$23,747	$95,592	$ 147,867	$ 73,672	$ 96,758	$ 14,573	
1,502	3,061	166,327	38,152	20,466	14,647	42,296	50,766			1
3,307	6,834	65,694	4,831			24,298	6,108	30,089	368	2
6,129		36,501	5,410			15,076		15,740	275	3
	301	24,446	4,917			7,499		11,936	94	4
2,293		18,368	3,297	33		9,273		4,795	970	5
160	382	13,448	2,649		1,498	1,309		6,580	1,412	6
1,408		55,687	877		44,110	6,354		2,108	2,243	7
		11,581	1,185		2,300	4,182		2,934	980	8
100		14,510	3,855			6,580		4,075		9
313		3,111	984		1,969	158				10
		11,613	4,130	1,940		5,543				11
	266	18,385	1,714	313	82	1,366	6,795	8,120		12
		1,523	600			811			112	13
		7,812	1,046		6,766					14
26	1,562	1,760				1,658			102	15
		1,566	530			247		789		16
	2,342	4,468	556	197		2,280		1,246	189	17
		3,072	1,207	10		369	386	489	611	18
		5,452	150		2,704				2,598	19
56		1,424	67			630	630	62	35	20
71		841	649			75		117		21
	13	1,090	50	33	593	414				22
	401	1,188	216			176		796		23
	282	230	50			180				24
347		3,442	119			865	526	100	1,832	25
	373	504	253			251				26
		492	67					249	176	27
		370	226		10			134		28
	59	334	231			103				29
		1,259	607	31		53		491	77	30
	70	726	439			97		190		31
		50	50							32
		5,429	25		1,681	2,930		793		33
	12	930	634			30	199	54	13	34
		1,663				531	855	277		35
	20	100	100							36
		7,[illegible]	445			1,272	5,132	556		37
		375	118	80		99		78		38
		128	100				28			39
		1,798	304		715			779		40
		279	120	14		145				41
		237	60			177				42
		855			835			20		43
100		735	17			273	49	266	130	44
		535	383			152				45
	24	730				681		7	42	46
		959				959				47
	30	377	103			274				48
25		881	25			805		15	36	49
		163	36		115	8		4		50
		12,251	28		12,042	26		50	105	51
		817	50	84	374	309				52

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TABLE NO. 2—(Continued)—PAYMENTS FOR

No. in order of population	CITY	Classified by Departments, Offices and Protection of Life and Salaries, Wages and Other					
		Total	Police department	Fire Department		Department of inspection	Pounds
				Salaries and wages	Water for hydrants		
53	Independence	4,215	2,099	102	2,014		
54	Belle Plaine	2,258	1,614	126	327		3
55	Algona	2,287	1,540		747		
56	Waverly	1,510	1,400	89	21		
57	Indianola	2,061	1,603	199	234	25	
58	Denison	5,561	1,464	4,097			
59	Sheldon	3,447	2,749	421	248		
60	Cresco	2,189	1,119	189	738		
61	Anamosa	2,612	1,264	1,348			
62	Storm Lake	3,119	1,720	731	668		
63	Jefferson	4,591	1,377	3,152			
64	Manchester	1,888	1,622	254	12		
65	Pella	4,175	1,436	430	2,309		
66	Valley Junction	4,544	1,211	512	2,691		
67	Hampton	3,674	1,155	455			
68	Winterset	2,306	1,633	376	295		
69	Harlan	1,879	1,853	26			
70	Osage	1,602	1,219	270	113		
71	Clear Lake	2,127	1,691	254	173		
72	Eldora	1,139	1,139				
73	Osceola	1,782	1,691				
74	Mystic	1,320	1,320				
75	Nevada	1,595	1,284	298	13		
76	New Hampton	370	370				
77	Emmetsburg	1,530	809	559	162		
78	Tama	949	885		64		
79	Colfax	1,512	1,388	65			
80	Clarion	3,808	1,700	2,107			
81	Sac City	6,309	665	5,410		81	
82	Bloomfield	1,231	1,181		25	25	
83	Lake City	641	424	217			
84	Onawa	1,152	1,152				
85	Hamburg	746	662		47		
86	Leon	1,126	1,033	93			
87	Tipton	1,745	1,690	40	15		
88	Waukon	1,156	1,011		13		
89	Monticello	1,509	1,247	120	142		
90	Seymour	858	829	7	22		
91	Forest City	1,132	849	100	183		
92	Villisca	1,123	460	50	562		
93	Sigourney	207	207				
94	Ida Grove	824	776		48		
95	Audubon	3,779	1,369	881			
96	Humboldt	1,791	1,578	152	37		
97	Hawarden	1,136	962	174			
98	Marengo	1,202	1,085	84	33		
99	Rock Rapids	1,831	1,758	70			
100	Eldon	603	603				
101	Bedford	1,894	1,805	72			2
102	Corning	1,466	1,332		134		
103	Stuart	1,374	1,102	180	28		
104	What Cheer	1,336	1,290				
105	Toledo	1,080	975	19	83		

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GENERAL AND MUNICIPAL SERVICE EXPENSE

Accounts		Classified by Departments, Offices and Accounts								
Property		Health Department and Sanitation								
Expenditures		Salaries, Wages and Other Expenditures								
					Sewers					
Police and fire alarm systems	Miscellaneous	Total	Health department	Quarantine and pest house	Construction and supervision	General expense	Sewage disposal plant	Refuse disposal plant	Miscellaneous	No. in order of population
		1,125	226			899				53
	188	195	5	33		108		36	13	54
		99				99				55
		339	21		246	36		36		56
		508	44	41		196	46	269	2	57
		670	97		14	534		25		58
11	18	578	33		8		537			59
	143	457	25			248		184		60
		187	26			161				61
		206						170	36	62
62		845	67	94	69	327	35	214	39	63
		82	64			18				64
		1,155	85			1,000		70		65
	130	913	54		300	250	193	116		66
160	1,904	127	61			66				67
	2	260	50			36		174		68
		19			19					69
		861	25					836		70
	9	303	100		63	19	8		113	71
		25	25							72
	91	47	2			45				73
		88	12	76						74
		975	60			682	217	5	11	75
		842			828		14			76
		357	60		297					77
		839			839					78
	59	75	22	53						79
1		1,267	21		38		684	524		80
	153	381			366	8		7		81
		234	58	20	156					82
		781			656		125			83
										84
37		2	2							85
		344				317	27			86
		637		25		300	312			87
132		244	21			223				88
		149	70			67		12		89
		1,272	20		1,252					90
		231	34	59		138				91
	51	219				219				92
										93
		528				451		42	35	94
	1,529	181				98		83		95
	24	3	3							96
		81	45			36				97
		202	45						157	98
	3	116	24	45		26		21		99
										100
	15	128	25	31		72				101
		57	57							102
	64	2,221	30	69		355			1,767	103
	46									104
	3	84	60			24				105

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TABLE NO. 2—(Continued)—PAYMENTS FOR

No. in order of population	CITY	Certified by Depart-			
			High-		
			Salaries, Wages		
		Total	General administration	General street expenditures	Street paving and curbing
	Grand Total	$ 2,098,348	$ 109,740	$ 669,475	$ 155,324
1	Des Moines	460,758	7,307	113,012	77,624
2	Sioux City	131,215	1,600	42,250	8,633
3	Davenport	116,797	3,120	9,687	4,650
4	Dubuque	110,710	1,066	59,891	294
5	Cedar Rapids	92,416	8,920	18,391	2,075
6	Waterloo	67,197	1,350	18,093	4,657
7	Council Bluffs	41,363	1,709	4,509	----------
8	Clinton	47,625	----------	15,272	----------
9	Burlington	62,810	----------	31,899	----------
10	Ottumwa	41,479	1,515	13,682	----------
11	Fort Dodge	51,848	2,700	24,276	555
12	Mason City	62,831	8,441	5,859	10,811
13	Marshalltown	25,181	7,332	8,366	7,155
14	Muscatine	47,812	1,342	25,418	----------
15	Keokuk	33,366	7,153	9,243	----------
16	Boone	12,179	703	1,148	----------
17	Iowa City	31,131	1,334	11,016	1,385
18	Oskaloosa	29,236	945	8,206	3,283
19	Fort Madison	4,336	637	3,220	----------
20	Centerville	11,499	1,127	4,380	479
21	Creston	13,150	900	4,639	----------
22	Oelwein	7,323	796	1,146	6
23	Charles City	18,581	943	6,438	347
24	Cedar Falls	8,537	840	5,114	112
25	Fairfield	6,653	600	2,204	----------
26	Webster City	3,652	19	1,151	120
27	Shenandoah	15,741	960	3,887	1,972
28	Clarinda	11,863	143	3,591	957
29	Cherokee	11,522	628	4,414	18
30	Red Oak	12,058	1,025	1,988	162
31	Perry	7,444	1,770	1,330	----------
32	Chariton	3,640	----------	----------	----------
33	Newton	14,650	3,916	3,244	1,636
34	Albia	11,456	961	6,010	12
35	Ames	17,553	1,455	9,722	----------
36	Le Mars	12,986	915	3,937	----------
37	Grinnell	12,793	419	5,443	----------
38	Atlantic	5,817	661	3,627	580
39	Marion	6,343	950	----------	----------
40	Washington	10,034	840	2,571	----------
41	Glenwood	4,394	622	2,138	----------
42	Spencer	4,804	830	1,149	14
43	Estherville	5,893	900	4,993	----------
44	Mt. Pleasant	5,047	----------	2,243	----------
45	Vinton	4,833	----------	3,931	----------
46	Eagle Grove	7,521	500	2,293	6
47	Carroll	8,568	----------	923	551
48	Decorah	13,464	527	4,922	----------
49	Maquoketa	5,544	----------	5,438	----------
50	Missouri Valley	3,179	340	----------	----------
51	Knoxville	15,660	654	3,151	8,791
52	Iowa Falls	6,472	----------	1,114	1,673

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GENERAL AND MUNICIPAL SERVICE EXPENSE

ments, Offices and Accounts

ways

and Other Expenditures

Sidewalks and crossings	Bridges other than toll	Snow removal	Street lighting	Street sprinkling	Street cleaning	Miscellaneous	No. in order of population
$ 48,309	$ 78,870	$ 17,487	$ 706,819	$ 23,321	$ 239,759	$ 48,244	
21,975	34,537	5,225	153,232		47,846		1
238	15,998	362	29,728	3,282	26,767	2,257	2
		2,350	45,911		47,401	3,678	3
1,000			44,262	4,197			4
2,475	2,687	5,601	32,291		16,885	3,091	5
	892		31,322	476	9,879	528	6
	2,242		24,219	1,187	7,497		7
2,886	2,550	513	19,282	465	2,960	3,697	8
2,441	2,126		22,909		3,430	5	9
673	60		18,502	1,926	5,121		10
88	4,919		19,310				11
11	555		10,406	569	6,179	16,000	12
	1,983					345	13
	5,942		15,110				14
718	182		14,185			1,885	15
			6,890	158	3,145	135	16
356	1,227		10,847	381	4,514	71	17
1,295		408	12,019		2,940	145	18
479							19
905			4,444	164			20
692			4,376	52	1,606	885	21
56			5,319				22
314	1,514	152	6,207	802	1,722	142	23
195				276	2,000		24
			3,849				25
		35		6	2,218	108	26
		18	4,010	112	4,782		27
473		11	4,942		1,087	712	28
273		71	4,686		1,278	154	29
162	296	91	4,118		3,256	960	30
10		8	3,577		724	25	31
			2,955		685		32
			1,061		606	4,197	33
9		158	3,522	48	736		34
			4,672		1,624	80	35
			4,260	1,033	1,389	1,452	36
402		483	5,179		867		37
5				882		62	38
143		35	4,446	697		72	39
353			3,457		2,813		40
	60		1,208	75	291		41
13		6	1,567		1,111	114	42
							43
414		288			1,490	612	44
64		159				679	45
		171	2,884	249	1,111	307	46
			3,474		3,620		47
1,124			4,675	153		2,063	48
		106					49
51			2,373		415		50
38		18	2,932	52		24	51
		70	2,840		775		52

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TABLE NO. 2—(Continued)—PAYMENTS FOR

No. in order of population	CITY	Certified by Depart-			
			High-		
			Salaries, Wages		
		Total	General administration	General street expenditures	Street paving and curbing
53	Independence	7,841	147	3,113	9
54	Belle Plaine	4,939	452	1,355	13
55	Algona	6,967	900	3,474	----------
56	Waverly	9,210	883	6,626	----------
57	Indianola	5,221	474	2,820	126
58	Denison	11,674	----------	9,583	718
59	Sheldon	10,413	893	6,245	----------
60	Cresco	6,875	----------	2,221	----------
61	Anamosa	6,213	----------	2,336	----------
62	Storm Lake	5,084	850	1,383	----------
63	Jefferson	26,079	1,195	5,458	14,607
64	Manchester	6,938	2,073	2,087	----------
65	Pella	6,697	630	2,079	----------
66	Valley Junction	3,654	160	1,234	----------
67	Hampton	10,283	----------	5,595	----------
68	Winterset	4,041	----------	2,515	----------
69	Harlan	3,280	116	2,804	----------
70	Osage	8,120	694	2,270	----------
71	Clear Lake	7,981	57	2,305	525
72	Eldora	6,128	840	2,466	----------
73	Osceola	1,330	716	----------	----------
74	Mystic	886	----------	157	----------
75	Nevada	5,296	771	1,590	----------
76	New Hampton	2,012	----------	1,500	----------
77	Emmetsburg	6,919	641	2,394	----------
78	Tama	10,362	3,949	2,965	----------
79	Colfax	7,334	438	4,158	----------
80	Clarion	7,652	----------	5,116	----------
81	Sac City	9,382	----------	4,109	----------
82	Bloomfield	2,818	700	1,514	4
83	Lake City	2,653	600	1,263	----------
84	Onawa	2,889	----------	2,889	----------
85	Hamburg	3,274	260	1,393	----------
86	Leon	3,788	214	700	100
87	Tipton	4,161	70	897	----------
88	Waukon	8,796	993	3,070	499
89	Monticello	6,748	----------	4,088	----------
90	Seymour	1,178	384	779	----------
91	Forest City	4,717	----------	2,667	----------
92	Villisca	4,408	781	824	----------
93	Sigourney	7,832	----------	4,445	----------
94	Ida Grove	6,703	2,547	848	----------
95	Audubon	5,421	----------	3,279	----------
96	Humboldt	7,248	----------	2,956	----------
97	Hawarden	5,401	717	1,355	159
98	Marengo	3,535	595	928	----------
99	Rock Rapids	4,078	750	2,577	----------
100	Eldon	860	----------	618	----------
101	Bedford	4,510	881	1,260	6
102	Corning	5,267	729	1,585	----------
103	Stuart	6,509	1,225	5,284	----------
104	What Cheer	2,274	----------	1,177	----------
105	Toledo	5,502	----------	2,502	----------

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GENERAL AND MUNICIPAL SERVICE EXPENSE

ments, Offices and Accounts

ways

and Other Expenditures

Sidewalks and crossings	Bridges other than toll	Snow removal	Street lighting	Street sprinkling	Street cleaning	Miscellaneous	No. in order of population
19			4,553				53
20	76	39	2,153	828		3	54
234		138		873		1,348	55
245	249	169	259	9	770		56
160		82			1,539	20	57
343		3		348	114	565	58
		15	3,232			28	59
250		89	3,350	952	13		60
428		39	2,607	60	743		61
			2,455			396	62
449		13	2,992		810	555	63
			2,739			89	64
			2,400	766	744	78	65
1			2,259				66
	144	10	3,892		6	636	67
162		3			1,361		68
					360		69
21			4,244		876	15	70
151	107	22	3,147		1,643	24	71
			2,822				72
197		23		6	388		73
		3	718		8		74
494			2,164	138	139		75
66		46		200	200		76
873			3,011				77
215		15	2,491		727		78
59		33	2,401	50	195		79
278			2,228	30			80
929		25	3,328		817	174	81
300					300		82
		6	648		113	23	83
							84
			1,558		63		85
169		73	2,261		183	88	86
		71			3,123		87
	35	236	2,509	224	1,230		88
267			2,171	53		169	89
15							90
			1,850	200			91
34	480		2,053	30	21	185	92
			2,982		405		93
10			3,274		24		94
			2,136		6		95
			2,985	1,307			96
167	8		2,976		2	17	97
			2,012				98
100					565	86	99
242							100
795	1		1,300		209	58	101
61			2,206	5	500	181	102
							103
161			936				104
63			2,069		842	26	105

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TABLE NO. 2—(Continued)—PAYMENTS FOR

No. in order of population	CITY	Classified by Departments,			
			Salaries, Wages and		
			Recreation, Libraries,		
		Total	General administration	General park and garden expense	Libraries
	Grand total	$ 496,934	$ 142,515	$ 133,739	$ 188,240
1	Des Moines	80,617	59,517	9,610	----------
2	Sioux City	58,624	2,100	26,570	29,877
3	Davenport	82,443	31,063	30,766	18,864
4	Dubuque	12,703	----------	5,939	2,500
5	Cedar Rapids	38,029	19,876	5,913	11,915
6	Waterloo	14,896	8,206	3,145	3,470
7	Council Bluffs	18,748	1,439	8,543	8,766
8	Clinton	----------	----------	----------	----------
9	Burlington	20,461	960	6,206	13,295
10	Ottumwa	7,817	1,120	3,375	3,322
11	Fort Dodge	11,394	3,948	2,135	5,311
12	Mason City	14,278	3,403	2,356	8,519
13	Marshalltown	8,112	1,590	872	5,650
14	Muscatine	6,934	940	969	5,025
15	Keokuk	8,475	3,771	739	3,965
16	Boone	4,392	587	2,078	1,727
17	Iowa City	10,456	----------	4,135	5,721
18	Oskaloosa	6,346	----------	302	5,917
19	Fort Madison	470	470	----------	----------
20	Centerville	1,847	----------	----------	1,847
21	Creston	240	240	----------	----------
22	Oelwein	1,509	335	61	1,113
23	Charles City	617	67	----------	----------
24	Cedar Falls	----------	----------	----------	----------
25	Fairfield	367	197	170	----------
26	Webster City	979	----------	979	----------
27	Shenandoah	121	----------	----------	----------
28	Clarinda	30	----------	----------	----------
29	Cherokee	2,762	84	----------	2,678
30	Red Oak	2,641	318	----------	2,165
31	Perry	----------	----------	----------	----------
32	Chariton	----------	----------	----------	----------
33	Newton	991	----------	991	----------
34	Albia	1,297	46	----------	1,251
35	Ames	86	----------	86	----------
36	Le Mars	2,552	253	38	2,055
37	Grinnell	3,573	548	----------	3,025
38	Atlantic	309	----------	209	----------
39	Marion	1,130	----------	----------	1,130
40	Washington	1,529	----------	----------	1,529
41	Glenwood	913	----------	58	855
42	Spencer	2,281	----------	947	1,334
43	Estherville	1,119	----------	129	1,290
44	Mount Pleasant	2,403	----------	740	1,563
45	Vinton	3,902	----------	2,334	1,568
46	Eagle Grove	33	----------	33	----------
47	Carroll	1,653	----------	33	1,620
48	Decorah	150	----------	----------	----------
49	Maquoketa	1,310	----------	200	1,110
50	Missouri Valley	204	----------	179	----------
51	Knoxville	2,739	468	377	1,894
52	Iowa Falls	2,135	890	203	----------

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GENERAL AND MUNICIPAL SERVICE EXPENSE

Offices and Accounts									
Other Expenditures									
Etc.		Miscellaneous Objects							
Miscellaneous	Total	Damage settlements and judgments	Printing and stationery	League of Iowa municipalities	Miscellaneous	Total	Refund of taxes, licenses, etc.	Miscellaneous	No. in order of population
$ 22,440	$ 218,018	$ 114,717	$ 69,765	$ 3,487	$ 30,049	$ 568,676	$ 568,676	----------	
11,490	40,247	21,310	18,877	60	----------	66,567	66,567	----------	1
77	7,147	5,617	1,135	172	223	287	287	----------	2
1,750	12,627	757	11,215	655	----------	23,609	23,609	----------	3
4,264	6,362	2,567	3,562	50	183	158,043	158,043	----------	4
325	17,288	16,884	326	78	----------	20,619	20,619	----------	5
75	4,146	1,226	2,825	95	----------	180	180	----------	6
----------	18,155	1,862	1,576	50	14,667	72,656	72,656	----------	7
----------	3,975	605	2,052	----------	1,318	25,294	25,294	----------	8
----------	2,417	112	1,016	97	1,192	299	299	----------	9
----------	8,495	1,086	2,023	----------	5,386	11,720	11,720	----------	10
----------	3,039	1,664	1,315	60	----------	40,549	40,549	----------	11
----------	29,142	27,637	----------	40	1,465	23,856	23,856	----------	12
----------	769	696	----------	53	20	----------	----------	----------	13
----------	3,146	----------	3,079	67	----------	15,068	15,068	----------	14
----------	2,144	35	989	40	1,080	767	767	----------	15
----------	915	83	616	40	176	15,732	15,732	----------	16
600	1,344	463	743	63	75	72	72	----------	17
127	1,730	725	441	68	496	2	2	----------	18
----------	404	248	156	----------	----------	136	136	----------	19
----------	456	325	131	----------	----------	----------	----------	----------	20
----------	756	283	300	30	143	5,974	5,974	----------	21
----------	4,965	4,022	612	50	281	13	13	----------	22
550	44	----------	14	30	----------	6,708	6,708	----------	23
----------	523	----------	470	53	----------	----------	----------	----------	24
----------	700	85	429	134	52	2,630	2,630	----------	25
----------	870	108	516	30	216	469	469	----------	26
121	2,261	1,505	691	65	----------	----------	----------	----------	27
30	736	385	331	20	----------	----------	----------	----------	28
----------	457	18	347	20	72	42	42	----------	29
158	1,019	189	----------	----------	830	47	47	----------	30
----------	2,253	1,260	367	60	566	4,680	4,680	----------	31
----------	2,762	2,694	68	----------	----------	----------	----------	----------	32
----------	6,123	6,123	----------	----------	----------	1,133	1,133	----------	33
----------	448	205	213	30	----------	6,525	6,525	----------	34
----------	697	6	616	75	----------	7,069	7,069	----------	35
206	552	262	260	30	----------	----------	----------	----------	36
----------	917	264	653	----------	----------	10,361	10,361	----------	37
100	297	----------	175	30	92	2,070	2,070	----------	38
----------	72	----------	52	20	----------	4,509	4,509	----------	39
----------	983	413	523	47	----------	----------	----------	----------	40
----------	255	25	230	----------	----------	----------	----------	----------	41
----------	343	----------	343	----------	----------	----------	----------	----------	42
----------	704	----------	684	20	----------	----------	----------	----------	43
100	560	170	370	20	----------	2,304	2,304	----------	44
----------	273	----------	253	20	----------	16	16	----------	45
----------	204	----------	167	37	----------	5,925	5,925	----------	46
----------	68	----------	48	20	----------	----------	----------	----------	47
150	279	----------	235	44	----------	----------	----------	----------	48
----------	512	----------	447	65	----------	----------	----------	----------	49
25	171	----------	151	20	----------	336	336	----------	50
----------	1,003	581	422	----------	----------	32	32	----------	51
982	711	556	123	32	----------	----------	----------	----------	52

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TABLE NO. 2—(Continued)—PAYMENTS FOR

No. in order of population	CITY	Classified by Departments,			
			Salaries, Wages and		
			Recreation, Libraries,		
		Total	General administration	General park and garden expense	Libraries
53	Independence	1,712		112	1,550
54	Belle Plaine	3	3		
55	Algona	990		990	
56	Waverly	2,034		571	1,463
57	Indianola	2,927		658	2,269
58	Denison				
59	Sheldon	180		180	
60	Cresco	1,676		66	1,610
61	Anamosa	2,671		978	1,693
62	Storm Lake	2,473		855	1,618
63	Jefferson	1,856		235	1,621
64	Manchester	480			
65	Pella	1,850		202	1,648
66	Valley Junction	11			
67	Hampton	2,494		73	2,421
68	Winterset	1,385		760	625
69	Harlan				
70	Osage	2,237			2,237
71	Clear Lake	256	76	180	
72	Eldora	2,048		2,048	
73	Osceola	87		87	
74	Mystic				
75	Nevada	2,523		7	2,516
76	New Hampton	854			854
77	Emmetsburg	1,552		349	1,203
78	Tama	1,264		447	817
79	Colfax				
80	Clarion	17			
81	Sac City	678			
82	Bloomfield	1,125			1,125
83	Lake City	982		96	886
84	Onawa				
85	Hamburg	164		155	
86	Leon	300			300
87	Tipton				
88	Waukon	982		95	887
89	Monticello	2,500		1,008	1,492
90	Seymour				
91	Forest City	733		31	702
92	Villisca	149		149	
93	Sigourney	1,447			1,447
94	Ida Grove	483		483	
95	Audubon	2,528		55	2,473
96	Humboldt	25			
97	Hawarden	632		39	593
98	Marengo	1,182			1,182
99	Rock Rapids	981		981	
100	Eldon				
101	Bedford	24			
102	Corning	1,152		15	1,137
103	Stuart	269		269	
104	What Cheer	100		100	
105	Toledo	1			

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GENERAL AND MUNICIPAL SERVICE EXPENSE

Offices and Accounts									
Other Expenditures									
Etc.		Miscellaneous Objects							
Miscellaneous	Total	Damage settlements and judgments	Printing and stationery	League of Iowa municipalities	Miscellaneous	Total	Refund of taxes, licenses, etc.	Miscellaneous	No. in order of population
50	3,270	3,101	149	20					53
	623		603	20		6,313	6,313		54
	132	23	89	20					55
	209	20	113	20	56				56
	98			35	63	409	409		57
	319		319						58
	1,081	1,006		75					59
	404	100	269	35		5,581	5,581		60
	263	33	185	20	25	2	2		61
	188		168	20					62
	347		313	20	14	515	515		63
480	809	220	350		239	1,166	1,166		64
	370		335	35					65
11	526	360	166			3,309	3,309		66
									67
	4	4							68
	1,061	854	187	20		2,000	2,000		69
	120	45	75						70
	123	19	82	20	2	84	84		71
									72
	85		85			15	15		73
									74
	379		344	35					75
	317		317						76
	331		311	20		55	55		77
	2,149	1,900	228	21					78
	460	6	185	50	219	900	900		79
17	244		145		99				80
678	20			20					81
									82
									83
									84
9	374	280	74	20					85
	20			20					86
	20			20					87
	335		163	35	137				88
	248		161	20	67	3,430	3,430		89
	119		119						90
	410	135	275						91
	208		188	20		1,144	1,144		92
						5,275	5,275		93
15	351		351						94
	194		194			25	25		95
25	421	250	53	20	98	28	28		96
	529		293	56	180				97
	1,955	1,684	11	20	240	982	982		98
	20			20		9	9		99
	138		61		77				100
24	975	948	27			1,317	1,317		101
	910	673	237						102
	219		209	10		18	18		103
	43		33	10					104
1	131		111	20					105

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TABLE NO. 3—PAYMENTS FOR

No. in order of population	CITY	Municipal Indus			
		Payments to Public			Classified
					Water
		Total	Salaries and wages	For miscellaneous objects	Salaries and wages
	Grand Total	$ 1,900,682	$ 719,655	$ 1,181,027	$ 413,942
1	Des Moines	73,862	52,421	21,441	----------
2	Sioux City	107,427	44,421	63,006	39,992
3	Davenport	358	358	----------	----------
4	Dubuque	1,292	1,253	39	----------
5	Cedar Rapids	134,919	31,145	103,774	29,872
6	Waterloo	43,766	28,477	15,289	27,952
7	Council Bluffs	88,138	40,464	47,674	39,504
8	Clinton	----------	----------	----------	----------
9	Burlington	1,705	1,576	129	----------
10	Ottumwa	32,305	17,643	14,662	17,643
11	Fort Dodge	26,584	11,526	15,058	10,566
12	Mason City	43,310	21,625	21,685	21,625
13	Marshalltown	41,337	17,927	23,410	14,203
14	Muscatine	38,392	13,927	24,465	11,986
15	Keokuk	2,880	2,601	279	----------
16	Boone	34,443	16,740	17,703	16,740
17	Iowa City	2,346	1,999	347	----------
18	Oskaloosa	268	240	28	----------
19	Fort Madison	1,002	970	32	----------
20	Centerville	1,441	240	1,201	----------
21	Creston	2,654	2,538	116	----------
22	Oelwein	10,572	5,799	4.773	4,371
23	Charles City	5,453	1,868	3,585	1,868
24	Cedar Falls	46,696	16,168	30,528	4 787
25	Fairfield	11,914	5,460	6,454	5 247
26	Webster City	71,129	19,282	51,847	2,706
27	Shenandoah	12,137	2,497	9,640	2,497
28	Clarinda	8,316	8,316	----------	7,359
29	Cherokee	7,845	3,152	4,693	1,810
30	Red Oak	23,447	4,041	19,406	1,675
31	Perry	17,270	5,138	12,132	4,328
32	Chariton	3,241	1,528	1,713	1,528
33	Newton	126,520	21,391	105,129	4,822
34	Albia	6,265	2,723	3,542	2,723
35	Ames	79,448	28,754	50,694	3,869
36	Le Mars	20	----------	20	----------
37	Grinnell	14,562	2,597	11,965	1,190
38	Atlantic	67,072	10,834	56,238	4,497
39	Marion	1,003	1,003	----------	----------
40	Washington	12,168	2,643	9,525	2,342
41	Glenwood	5,247	1,739	3,508	1,739
42	Spencer	57,342	17,997	39,345	816
43	Estherville	38,295	7,242	31,053	----------
44	Mt. Pleasant	23,294	8,429	14,865	164
45	Vinton	35,767	8,256	27,511	1,854
46	Eagle Grove	5,906	5,816	90	4,759
47	Carroll	9,166	2,929	6,237	2,532
48	Decorah	4,593	660	3,933	660
49	Maquoketa	3,760	2,952	808	2,472
50	Missouri Valley	2,190	2,190	----------	2,190
51	Knoxville	11,344	2,968	8,376	2,001
52	Iowa Falls	5,627	1,920	3,707	1,920

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MUNICIPAL INDUSTRY EXPENSE

trial Expenditures

by Industries

Works	Electric Light Works		Markets and Public Scales		Cemeteries and Crematories			No. in order of population
All other objects	Salaries and wages	All other objects	Salaries and wages	All other objects	Salaries and wages	All other objects	Miscellaneous	
$ 609,133	$ 174,189	$ 491,436	$ 131,174	$ 5,578	$ 82,840	$ 45,029	$ 43,822	
----------	----------	----------	5,920	2,718	46,501	18,723	----------	1
61,976	----------	----------	872	665	3,557	365	----------	2
----------	----------	----------	----------	----------	358	----------	----------	3
----------	----------	----------	130	----------	1,123	39	----------	4
98,725	----------	----------	800	159	473	7	4,883	5
13,750	----------	----------	----------	----------	----------	----------	2,064	6
47,674	----------	----------	960	----------	----------	----------	----------	7
----------	----------	----------	----------	----------	----------	----------	----------	8
----------	----------	----------	870	27	706	102	----------	9
14,662	----------	----------	----------	----------	----------	----------	----------	10
14,965	----------	----------	960	93	----------	----------	----------	11
21,685	----------	----------	----------	----------	----------	----------	----------	12
13,988	3,724	9,422	----------	----------	----------	----------	----------	13
13,699	----------	----------	1,041	264	900	9,047	1,455	14
----------	----------	----------	----------	----------	2,396	159	325	15
17,593	----------	----------	----------	110	----------	----------	----------	16
----------	----------	----------	----------	125	1,999	133	89	17
----------	----------	----------	240	28	----------	----------	----------	18
----------	----------	----------	----------	----------	----------	970	32	19
----------	----------	----------	----------	201	240	1,000	----------	20
----------	----------	----------	----------	----------	2,538	116	----------	21
4,131	----------	----------	----------	----------	1,428	642	----------	22
3,585	----------	----------	----------	----------	----------	----------	----------	23
7,592	10,661	22,671	----------	----------	720	265	----------	24
6,393	----------	----------	----------	57	211	4	----------	25
3,940	13,249	47,496	823	76	2,504	335	----------	26
9,625	----------	----------	----------	----------	14	----------	----------	27
----------	----------	----------	----------	9	948	----------	----------	28
4,541	----------	----------	----------	----------	1,342	152	----------	29
8,802	----------	----------	----------	----------	2,366	247	12,157	30
11,841	----------	----------	----------	----------	810	291	----------	31
1,713	----------	----------	----------	----------	----------	----------	----------	32
12,196	15,669	92,778	----------	----------	900	----------	155	33
3,190	----------	----------	----------	----------	----------	352	----------	34
9,713	23,408	40,919	----------	----------	1,477	62	----------	35
----------	----------	----------	----------	20	----------	----------	----------	36
10,654	----------	----------	----------	----------	1,407	1,311	----------	37
12,496	6,337	33,668	----------	74	----------	----------	10,000	38
----------	----------	----------	----------	----------	1,003	----------	----------	39
9,504	----------	----------	----------	----------	301	21	----------	40
3,508	----------	----------	----------	----------	----------	----------	----------	41
3,927	13,288	35,065	1,409	304	2,484	48	----------	42
1,128	7,242	20,467	----------	----------	----------	----------	9,458	43
1,247	6,363	13,407	233	3	1,669	208	----------	44
7,597	6,402	19,914	----------	----------	----------	----------	----------	45
90	----------	----------	----------	----------	1,057	----------	----------	46
6,237	----------	----------	----------	----------	397	----------	----------	47
3,933	----------	----------	----------	----------	----------	----------	----------	48
735	----------	----------	480	----------	----------	----------	73	49
----------	----------	----------	----------	----------	----------	----------	----------	50
3,314	----------	----------	----------	----------	967	62	----------	51
3,707	----------	----------	----------	----------	----------	----------	----------	52

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TABLE NO. 3—PAYMENTS FOR

No. in order of population	CITY	Municipal Indus			
		Payments to Public			Classified
					Water
		Total	Salaries and wages	For miscellaneous objects	Salaries and wages
53	Independence	35,467	8,369	27,098	1,680
54	Belle Plaine	2,731	2,440	291	2,440
55	Algona	22,204	5,952	16,252	2,040
56	Waverly	12,420	6,446	5,974	1,934
57	Indianola	46,064	10,984	35,080	2,096
58	Denison	----------	----------	----------	----------
59	Sheldon	8,927	3,165	5,762	2,002
60	Cresco	1,206	1,050	156	1,050
61	Ahamosa	2,960	665	2,295	665
62	Storm Lake	8,172	1,966	6,206	1,966
63	Jefferson	1,333	1,267	66	1,267
64	Manchester	4,449	1,807	2,642	1,807
65	Pella	26,400	10,020	16,380	4,327
66	Valley Junction	3,451	2,005	1,446	2,005
67	Hampton	8,383	7,255	1,128	7,255
68	Winterset	8,405	6,571	1,834	885
69	Harlan	10,255	10,144	111	2,398
70	Osage	3,527	1,410	2,117	1,050
71	Clear Lake	3,830	2,655	1,175	1,476
72	Eldora	2,307	2,055	252	2,055
73	Osceola	418	240	178	----------
74	Mystic	15	15	----------	----------
75	Nevada	4,279	2,853	1,426	2,675
76	New Hampton	19,890	5,278	14,612	961
77	Emmetsburg	4,359	1,376	2,983	1,376
78	Tama	3,967	3,042	925	2,272
79	Colfax	4,866	1,400	3,466	1,400
80	Clarion	3,354	3,354	----------	2,233
81	Sac City	10,769	10,769	----------	10,769
82	Bloomfield	8,850	7,400	1,450	3,250
83	Lake City	10,286	10,286	----------	9,494
84	Onawa	28,959	7,625	21,334	----------
85	Hamburg	1,921	1,174	747	910
86	Leon	2,885	1,610	1,275	1,320
87	Tipton	6,750	3,481	3,269	1,447
88	Waukon	5,489	1,785	3,704	1,785
89	Monticello	4,534	1,125	3,409	700
90	Seymour	11,466	3,337	8,129	676
91	Forest City	3,291	2,736	555	2,736
92	Villisca	6,411	3,521	2,890	2,350
93	Sigourney	5,275	----------	5,275	----------
94	Ida Grove	3,286	1,948	1,338	1,948
95	Audubon	13,523	1,775	11,748	1,775
96	Humboldt	1,512	720	792	720
97	Hawarden	33,704	8,374	25,330	7,527
98	Marengo	2,522	2,366	156	2,366
99	Rock Rapids	48,081	14,220	33,861	1,595
100	Eldon	12,922	4,815	8,107	4,670
101	Bedford	467	467	----------	467
102	Corning	5,239	2,093	3,146	1,920
103	Stuart	9,452	8,544	908	984
104	What Cheer	----------	----------	----------	----------
105	Toledo	3,411	1,317	2,094	457

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MUNICIPAL INDUSTRY EXPENSE

trial Expenditures

by Industries

Works	Electric Light Works		Markets and Public Scales		Cemeteries and Crematories			
All other objects	Salaries and wages	All other objects	Salaries and wages	All other objects	Salaries and wages	All other objects	Miscellaneous	No. in order of population
2,445	6,689	24,582		2			69	53
291				6				54
1,635	3,912	14,611						55
1,851	4,512	4,123						56
5,551	8,655	29,501			233	28		57
								58
5,590					1,163	172		59
156								60
2,295								61
6,206								62
66								63
2,642								64
1,261	5,693	14,955					164	65
1,446								66
1,128								67
65	5,316	1,757			420	12		68
31	7,746	80						69
1,960					360	157		70
1,134					1,179	41		71
						252		72
					240		178	73
					15			74
738					178	688		75
4,090	4,317	10,522						76
2,983								77
325	170				600		600	78
3,466								79
					1,121			80
								81
500	4,050	950			100			82
					792			83
774	6,360	20,560					1,265	84
677					264	70		85
					290		1,275	86
2,785	2,034	484						87
3,704								88
2,619			325		100	790		89
1,714	2,391	6,411			270	4		90
555								91
2,729		63	312		859		98	92
5,275								93
1,315							23	94
5,748							6,000	95
792								96
25,213					847	117		97
156								98
14,220		26,875		44		577	4,770	99
8,107					145			100
								101
3,035					173	111		102
758	6,001	155			159		1,400	103
								104
2,051					860	43		105

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TABLE NO. 4—PAYMENTS

No. in order of population	CITY	Total	Group of Departments, General government	Protection of Life and Property: Police department	Protection of Life and Property: Fire department	Protection of Life and Property: All other objects	Health Department and Sanitation: Sewers	Health Department and Sanitation: All other objects
	Grand Total	$ 3,415,478	$ 298,397	$ 19,572	$ 144,769	$ 4,087	$ 338,210	$ 83,596
1	Des Moines	906,840	246,895	3,471	5,776	875	58,381	77,795
2	Sioux City	270,644		1,200	6,380		63,416	5,650
3	Davenport	208,302	3,279	487	6,877	1,150	10,736	1,793
4	Dubuque	58,529	110	578	17,097		6,994	165
5	Cedar Rapids	68,677	301	601	19,208		8,985	91
6	Waterloo	111,390	3,235	1,118	1,614	25	1,204	
7	Council Bluffs	97,177	1,100	988	2,685	102	22,604	3,676
8	Clinton	12,573	1,610	497	8,918		164	
9	Burlington	9,655			250		3,178	
10	Ottumwa	71,185		2,786	2,641		16,091	
11	Fort Dodge	177,171	600				2,214	3,000
12	Mason City	223,771	4,636	6,823	618	142	18,563	75
13	Marshalltown	34,173			1,177		254	
14	Muscatine	33,593					164	
15	Keokuk	11,608		19	513	18		
16	Boone	15,189			800		1,944	
17	Iowa City	6,315		155				
18	Oskaloosa	299	114					
19	Fort Madison	30,224	597		9,601	546		
20	Centerville	150						
21	Creston	5,524			657		4,227	
22	Oelwein	29,073			861		14,552	396
23	Charles City	2,513	257		28			
24	Cedar Falls	11,093	309		525			
25	Fairfield	3,530			723			306
26	Webster City	12,655	702		111			
27	Shenandoah	8,768	34		280			
28	Clarinda							
29	Cherokee	16,289			7,909		21	
30	Red Oak	11,962		400	60			
31	Perry	8,567			100		1,336	
32	Chariton	12,019	362		904		358	
33	Newton	12,954			675		5,184	
34	Albia	14,434	4,104		1,720		1,009	
35	Ames	63,009		430			11,184	
36	Le Mars	6,413					4,002	
37	Grinnell	22,804					68	
38	Atlantic	12,505	613	1	701			
39	Marion	7,691					1,446	37
40	Washington	11,321			67		3,442	
41	Glenwood	9,774	147		500		7,912	
42	Spencer	29,449			11,798		125	
43	Estherville	55,300						
44	Mt. Pleasant	11,892			5,378		365	
45	Vinton	1,919	549					
46	Eagle Grove	4,645			1,398	2		
47	Carroll	2,792			300		325	300
48	Decorah	4,042	510		434			
49	Maquoketa	9,177			300		2,208	
50	Missouri Valley	26,475						
51	Knoxville	21,493	404		88		11,298	
52	Iowa Falls	6,511			180			

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FOR OUTLAY

Offices and Accounts						Municipal Industries			
Highways									
General street expenditures and paving	Sidewalks and crossings	Bridges	All other objects	Libraries	Recreation and miscellaneous	Water works	Electric light works	All other industries	No. in order of population
$ 698,741	$ 66,213	$ 458,955	$ 51,546	$69,234	$ 188,150	$ 811,949	$ 252,350	$ 69,718	
179,990	4,735	302,116	477		25,394			935	1
18,719	13,517	1,650			20,041	140,071			2
50,039	14,127		14,275	5,300	88,993			11,237	3
25,087	2,950		906		2,294			2,348	4
14,484	3,505	5,109	296	7,157	4,410	4,200		330	5
460	3,486	2,316	372	3,470	2,799	65,691		25,600	6
17,564	4,650	8,860	7,342	5,633	2,638	19,335			7
650	599	135							8
3,256	2,850				121				9
4,566	401	3,952	1,671	2,403	1,166	35,508			10
3,100	3,609	114,335		2,418	2,081	45,814			11
144,349	2,460	16,555	1,188	1,762	8,097	18,503			12
10,416		80	2,071	675	149	17,877		1,474	13
6,735		612	1,489		294	18,734		5,565	14
6,835	351	540	683	1,234				1,415	15
7,094	1,420			732	1,119	2,080			16
								6,160	17
					185				18
8,991			7,374	2,704	147			264	19
150									20
640									21
7,755			27	261	899	4,322			22
1,000						28		1,200	23
							7,781	2,478	24
389	156		460		234	1,262			25
4,584				500	1,695			5,063	26
						8,454			27
									28
3,725			163	838	3,633				29
3,805	54	200	50	774	150	6,469			30
699						6,152		230	31
2,309	32		60		2,737	5,257			32
	14					568	6,513		33
393	136			387		6,685			34
22,204	422				280	5,902	21,816	771	35
285	1,447	507	172						36
	90					22,646			37
369	41	110				9,707	963		38
5,514			19	380	178			117	39
1,682			167	550	1,368	4,045			40
					1,215				41
118	16			542	1,964	10,264	3,573	1,049	42
	48			1,000		714	53,538		43
1,150				731	51	730	3,137	350	44
							1,370		45
697	56				727	1,025		740	46
60	87			322	100	1,298			47
1,175		253				1,670			48
97			3,384	797		2,391			49
3,650				1,340		21,435			50
9,176				142	27	90		268	51
2,120	67	105	143	1,954	982	960			52

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TABLE NO. 4—(Continued)—

No. in order of population	CITY	Total	Group of Departments, General government	Protection of Life and Property: Police department	Protection of Life and Property: Fire department	Protection of Life and Property: All other objects	Health Department and Sanitation: Sewers	Health Department and Sanitation: All other objects
53	Independence	32,652					1,257	
54	Belle Plaine	5,516	269		685		628	117
55	Algona	81,122					9,833	
56	Waverly	10,880						
57	Indianola	21,409			796		69	
58	Denison	51,032						
59	Sheldon	6,922	118		55	79		25
60	Cresco	13,154			7,027			66
61	Anamosa	2,729	238		1,212			
62	Storm Lake	4,576			1,113			
63	Jefferson	28,283	1,500		3,133	62		
64	Manchester	5,711						
65	Pella	17,799	169	10	387	49	323	
66	Valley Junction	2,415	136		578			
67	Hampton							
68	Winterset	15,364						
69	Harlan	28,208	89		1,764			
70	Osage	6,963			696	285		
71	Clear Lake	1,080	25		554	8		
72	Eldora	13,503			20		710	
73	Osceola	17,930	240		1,279	19		
74	Mystic	2,280						
75	Nevada	465						
76	New Hampton	7,484	260				1,690	
77	Emmetsburg	2,660	1				210	
78	Tama	2,740			1,100			
79	Colfax	581			581			
80	Clarion							
81	Sac City							
82	Bloomfield	14,794	132	8	20		14	46
83	Lake City	2,233	80		180	103	1,103	
84	Onawa	23,499			109		20,612	48
85	Hamburg	10,977						
86	Leon	4,515	11			613		10
87	Tipton	14,760	13					
88	Waukon	4,844						
89	Monticello	1,180						
90	Seymour	36,141			63		28,598	
91	Forest City	2,078			375		35	
92	Villisca							
93	Sigourney							
94	Ida Grove	893						
95	Audubon	7,434						
96	Humboldt	4,112	77		109			
97	Hawarden	29,684	23,902				2,591	
98	Marengo							
99	Rock Rapids	3,578			567			
100	Eldon	7,030					370	
101	Bedford							
102	Corning	1,901	669		1,200		32	
103	Stuart	54,060			305		36,131	
104	What Cheer	1,332						
105	Toledo	2,917			1,000			

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PAYMENTS FOR OUTLAY

Offices and Accounts						Municipal Industries			
Highways									
General street expenditures and paving	Sidewalks and crossings	Bridges	All other objects	Libraries	Recreation and miscellaneous	Water works	Electric light works	All other industries	No. in order of population
27,196						4,067	132		53
3,145	269	189				214			54
48,165				3,100		4,000	21,024		55
1,578	221	149	65	287		3,632	4,948		56
44	157			1,412	808	9,311	3,792	20	57
						8,543	42,489		58
	102		402		422	5,207	512		59
1,011				843	500	3,707			60
				92		1,187			61
	243			790	409	2,021			62
14,727			450			8,391		20	63
1,161			128			4,422			64
	270		376		305	12,302	2,593	1,015	65
1,158	36		155		11	341			66
									67
			77	2,240	203	460	12,384		68
2,311	213					5,371	18,460		69
3,229	583			722	210	1,111	127		70
			350			127		16	71
4,213					923	7,637			72
2,371			1,869	1,279	548	9,753	572		73
1,180	148	297			155			500	74
						465			75
596			29				4,909		76
1,465				370	187	427			77
						1,640			78
									79
									80
									81
77	192		46	727	80	2,194	11,253	5	82
					417		8	342	83
1,251			1,100		379				84
999	44	601		9,333					85
54				359		3,468			86
3,876	18		2,359			1,240	7,254		87
	891				3,000	953			88
	664			79	234	203			89
	332	284			663		6,101	100	90
	338			334		996			91
									92
									93
			501			392			94
254				38		7,172			95
1,296	83			1,885	480	182			96
				184	623	2,360		24	97
									98
2,087			23	376	525				99
2,948				778		2,984			100
									101
									102
480			827		800	3,653	11,782	82	103
818					100	414			104
	83					1,515	319		105

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TABLE NO. 5—PAYMENTS FOR OUTLAY AND PAYMENTS

No. in order of population	CITY	Payments for		
		Total	For purchase of equipment	For material, land, buildings, streets, etc.
	Grand Total	$ 3,415,478	$ 326,089	$ 785,413
1	Des Moines	906,840	27,829	171,206
2	Sioux City	270,644	27,017	161,581
3	Davenport	208,302	20,712	105,575
4	Dubuque	58,529	20,133	3,365
5	Cedar Rapids	68,677	2,841	36,940
6	Waterloo	111,390	9,461	101,929
7	Council Bluffs	97,177	11,234	2,538
8	Clinton	12,573	10.574	1,791
9	Burlington	9,655	371	----------
10	Ottumwa	71,185	5,426	----------
11	Fort Dodge	177,171	25,475	16,825
12	Mason City	223,771	6,333	24,382
13	Marshalltown	34,173	3,923	229
14	Muscatine	33,593	1,489	6,635
15	Keokuk	11,608	5,250	2,176
16	Boone	15,189	2,354	5,926
17	Iowa City	6,315	155	6,160
18	Oskaloosa	299	185	114
19	Fort Madison	30,224	13,129	2,668
20	Centerville	150	----------	150
21	Creston	5,524	807	----------
22	Oelwein	29,073	5,445	8,798
23	Charles City	2,513	----------	1,249
24	Cedar Falls	11,093	11,093	----------
25	Fairfield	3,530	1,183	2,347
26	Webster City	12,655	617	6,752
27	Shenandoah	8,768	280	34
28	Clarinda	----------	----------	----------
29	Cherokee	16,289	11,291	999
30	Red Oak	11,962	4,539	2,157
31	Perry	8,567	6,152	801
32	Chariton	12,019	904	3,159
33	Newton	12,954	675	----------
34	Albia	14,434	2,109	----------
35	Ames	63,009	822	28,489
36	Le Mars	6,413	225	172
37	Grinnell	22,804	----------	158
38	Atlantic	12,505	1,315	75
39	Marion	7,691	380	351
40	Washington	11,321	617	1,535
41	Glenwood	9,774	500	147
42	Spencer	29,449	12,340	3,147
43	Estherville	55,300	1,000	----------
44	Mt. Pleasant	11,892	6,109	2,771
45	Vinton	1,919	549	1,370
46	Eagle Grove	4,645	1,398	785
47	Carroll	2,792	622	726
48	Decorah	4,042	434	1,933
49	Maquoketa	9,177	1,112	----------
50	Missouri Valley	26,475	1,340	----------
51	Knoxville	21,493	496	123
52	Iowa Falls	6,511	3,259	1,065

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FOR INTEREST ON MUNICIPAL DEBT OBLIGATIONS

Outlay		Interest on Municipal Debt Obligations				
			Items of Payment			
For contracts for construction	For salaries and wages	Total	On loans for general purposes	On debt for municipal industries	On special assessments, outstanding warrants, etc.	No. in order of population
$ 370,597	$ 134,752	$ 966,774	$ 580,548	$ 234,509	$ 151,717	
693,279	14,526	173,455	169,270	----------	4,185	1
80,716	1,330	51,306	48,361	2,945	----------	2
49,622	32,393	39,464	29,669	9,795	----------	3
35,031	----------	68,692	38,654	833	29,205	4
21,011	7,885	35,160	27,660	7,500	----------	5
----------	----------	60,018	22,391	31,559	6,068	6
76,405	7,000	40,015	17,406	22,609	----------	7
208	----------	10,382	5,294	24	5,064	8
9,284	----------	22,227	16,580	----------	5,647	9
65,759	----------	21,228	9,196	12,032	----------	10
131,524	3,347	16,486	9,801	6,685	----------	11
168,757	24,299	34,096	32,045	2,051	----------	12
30,021	----------	5,502	4,573	389	540	13
23,607	1,862	10,363	6,961	696	2,706	14
4,182	----------	12,047	10.062	1,965	----------	15
501	6,408	14,233	1,188	13,045	----------	16
----------	----------	29,957	18,423	369	11,165	17
----------	----------	15,253	14,835	418	----------	18
14,427	----------	4,217	4,217	----------	----------	19
----------	----------	1,692	1,139	----------	553	20
4,717	----------	12,100	928	25	11,147	21
4,597	10,238	5,727	2,864	1,455	1,408	22
----------	1,264	3,665	2,338	1,327	----------	23
----------	----------	10,345	3,685	6,660	----------	24
----------	----------	2,704	2,321	383	----------	25
5,286	----------	2,980	709	823	1,448	26
8,454	----------	2,869	499	2,370	----------	27
----------	----------	3,022	1,074	1,148	800	28
3,888	111	9,626	1,254	1,248	7,124	29
254	5,012	743	----------	743	----------	30
1,333	281	10,120	3,086	2,500	4,534	31
7,956	----------	9,125	1,769	3,937	3,419	32
12,279	----------	6,995	1,834	5,161	----------	33
12,325	----------	3,311	855	2,425	31	34
33,698	----------	7,132	3,661	2,500	971	35
6,016	----------	1,565	1,298	62	205	36
22,646	----------	18,237	7,209	1,260	9,768	37
11,115	----------	3,186	1,500	1,686	----------	38
6,960	----------	7,560	5,613	----------	1,947	39
9,169	----------	2,591	----------	2,591	----------	40
9,127	----------	3,161	401	2,760	----------	41
13,962	----------	4,332	100	3,469	763	42
54,300	----------	6,810	1,100	5,710	----------	43
401	2.611	2,768	1,083	----------	1,685	44
----------	----------	1,560	750	810	----------	45
1,722	740	1,460	856	200	404	46
1,444	----------	4,201	715	3,325	161	47
1,670	----------	5,615	4,116	1,499	----------	48
4,598	3,467	274	274	----------	----------	49
25,135	----------	900	17	113	770	50
20,874	----------	6,204	1,038	3,952	1,214	51
67	2,120	5,008	1,935	3,073	----------	52

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TABLE NO. 5—PAYMENTS FOR OUTLAY AND PAYMENTS

No. in order of population	CITY	Payments for		
		Total	For purchase of equipment	For material, land, buildings, streets, etc.
53	Independence	32,652	328	804
54	Belle Plaine	5,516	1,198	335
55	Algona	81,122	3,100	
56	Waverly	10,880	287	2,013
57	Indianola	21,409	2,208	941
58	Denison	51,032		
59	Sheldon	6,922	514	1,201
60	Cresco	13,154	7,870	1,577
61	Anamosa	2,729	1,295	1,143
62	Storm Lake	4,576	1,903	409
63	Jefferson	28,283	3,195	9,912
64	Manchester	5,711	4,682	
65	Pella	17,799	397	1,914
66	Valley Junction	2,415	913	166
67	Hampton			
68	Winterset	15,364	2,240	280
69	Harlan	28,208	1,853	
70	Osage	6,963	2,040	747
71	Clear Lake	1,080	706	374
72	Eldora	13,503	314	629
73	Osceola	17,930	2,817	2,417
74	Mystic	2,280	155	500
75	Nevada	465		
76	New Hampton	7,484	260	29
77	Emmetsburg	2,660	558	500
78	Tama	2,740	1,100	
79	Colfax	581	581	
80	Clarion			
81	Sac City			
82	Bloomfield	14,794	919	166
83	Lake City	2,233	500	288
84	Onawa	23,499		488
85	Hamburg	10,977		1,086
86	Leon	4,515	941	
87	Tipton	14,760	13	8,512
88	Waukon	4,844		3,708
89	Monticello	1,180	313	
90	Seymour	36,141	726	716
91	Forest City	2,078	709	373
92	Villisca			
93	Sigourney			
94	Ida Grove	893		
95	Audubon	7,484	38	224
96	Humboldt	4,112	2,176	1,853
97	Hawarden	29,684	1,756	2,978
98	Marengo			
99	Rock Rapids	3,578	943	1,994
100	Eldon	7,030	778	
101	Bedford			
102	Corning	1,901	1,869	32
103	Stuart	54,060	572	17,357
104	What Cheer	1,332	818	100
105	Toledo	2,917	1,000	319

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FOR INTEREST ON MUNICIPAL DEBT OBLIGATIONS

Outlay		Interest on Municipal Debt Obligations				
			Items of Payment			
For contracts for construction	For salaries and wages	Total	On loans for general purposes	On debt for municipal industries	On special assessments, outstanding warrants, etc.	No. in order of population
31,067	453	1,699	----------	1,699	----------	53
1,211	2,772	2,926	585	2,341	----------	54
78,022	----------	2,344	----------	2,344	----------	55
8,580	----------	4,431	----------	4,351	80	56
18,260	----------	7,044	120	2,612	4,312	57
51,032	----------	715	528	187	----------	58
5,207	----------	7,041	3,114	733	3,194	59
3,707	----------	1,632	----------	1,595	37	60
91	200	2,077	617	964	496	61
2,264	----------	3,514	1,568	902	1,044	62
15,176	----------	1,208	672	90	446	63
1,029	----------	630	----------	630	----------	64
15,488	----------	6,282	1,975	3,098	1,209	65
1,300	36	15,675	2,090	2,287	11,298	66
----------	----------	2,316	----------	2,316	----------	67
12,844	----------	3,981	----------	3,981	----------	68
25,567	788	815	----------	421	394	69
3,812	364	532	369	1	162	70
----------	----------	----------	----------	----------	----------	71
12,560	----------	1,921	1,921	----------	----------	72
12,124	572	3,366	1,854	1,182	330	73
1,625	----------	----------	----------	----------	----------	74
465	----------	3,587	1,138	1,151	1,298	75
7,195	----------	2,610	1,799	811	----------	76
637	965	8,172	811	1,000	6,361	77
1,640	----------	1,811	1,246	352	213	78
----------	----------	1,231	573	658	----------	79
----------	----------	2,249	----------	2,249	----------	80
----------	----------	1,143	1,143	----------	----------	81
13,639	70	51	----------	51	----------	82
1,103	342	922	372	550	----------	83
21,911	1,100	1,928	1,541	387	----------	84
9,891	----------	2,471	1,796	525	150	85
3,468	106	2,725	2,725	----------	----------	86
5,859	376	2,167	757	1,410	----------	87
----------	1,141	1,582	162	1,420	----------	88
664	203	945	----------	----------	945	89
34,699	----------	3,177	----------	2,875	302	90
996	----------	5,421	939	----------	4,482	91
----------	----------	937	90	656	191	92
----------	----------	2,392	----------	2,392	----------	93
893	----------	3,994	3,994	----------	----------	94
7,172	----------	----------	----------	----------	----------	95
83	----------	----------	----------	----------	----------	96
24,580	370	331	----------	331	----------	97
----------	----------	----------	----------	----------	----------	98
641	----------	2,796	60	2,631	105	99
6,252	----------	900	----------	654	246	100
----------	----------	3,404	1,179	735	1,490	101
----------	----------	2,538	3	2,535	----------	102
36,131	----------	3,458	637	2,821	----------	103
414	----------	1,110	1,110	----------	----------	104
1,598	----------	884	433	451	----------	105

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TABLE NO. 6—PAYMENTS AND RECEIPTS ON ACCOUNT

No. in order of population	CITY	Payments for Cancellation or Redemption of Debt Obligations					
		Total	General and municipal industry bonds	Special assessment bonds	Temporary loans, tax loans, etc.	Outstanding warrants and orders	Miscellaneous debt obligations
	Grand Total	$ 2,705,136	$ 1,166,670	$ 573,923	$ 120,052	$ 822,157	$ 22,334
1	Des Moines	313,099	109,000			204,099	
2	Sioux City	404,026	404,026				
3	Davenport	175,137	18,000	157,137			
4	Dubuque	105,035	35,000	48,925	8,600	12,510	
5	Cedar Rapids	76,264	49,700		10,000	8,515	8,049
6	Waterloo	122,272	45,400	52,400	2,478	21,994	
7	Council Bluffs	40,015	40,015				
8	Clinton	18,081	2,800	15,281			
9	Burlington	47,871	29,294			18,577	
10	Ottumwa	12,995	10,000			2,995	
11	Fort Dodge	30,021				30,021	
12	Mason City	108,077	42,122			65,955	
13	Marshalltown	7,581	4,000		2,000	1,581	
14	Muscatine	39,060	22,500	16,560			
15	Keokuk	96,483	4,000	2,469	58,186	31,828	
16	Boone	48,649	10,000			38,649	
17	Iowa City	39,153	18,325			20,828	
18	Oskaloosa	69,383	5,500			63,841	42
19	Fort Madison	16,618	6,000			10,618	
20	Centerville	8,130	5,500	1,500		1,130	
21	Creston	46,003	6,200	38,223		1,507	73
22	Oelwein	16,583	4,500	7,403		4,680	
23	Charles City	19,009	16,150			2,859	
24	Cedar Falls	59,438	42,237	7,773	1,194	8,234	
25	Fairfield	10,980	4,000	2,900		4,080	
26	Webster City	20,775	8,271	6,600		3,928	1,976
27	Shenandoah	2,000	2,000				
28	Clarinda	2,718	500	2,218			
29	Cherokee	22,488	1,000		20,000	1,488	
30	Red Oak	5,147	5,000			147	
31	Perry	38,534	3,459	20,275	1,239	13,561	
32	Chariton	21,211	3,500	3,986		13,725	
33	Newton	23,603	7,500			16,103	
34	Albia	1,600	1,000			600	
35	Ames	19,716	9,908	1,000	7,500	1,213	95
36	Le Mars	7,351	6,000	1,351			
37	Grinnell	45,575	10,200	35,300		75	
38	Atlantic	8,861	1,000	5,917		1,804	140
39	Marion	19,500	6,000			13,500	
40	Washington	4,578	4,000			578	
41	Glenwood	10,004	4,000			6,004	
42	Spencer	2,769	1,000	500		1,269	
43	Estherville	196					196
44	Mt. Pleasant	7,806	7,461				345
45	Vinton	7,000	7,000				
46	Eagle Grove	3,471	1,500	1,628	343		
47	Carroll	4,875	3,500			1,375	
48	Decorah	11,744	3,000	7,100		1,644	
49	Maquoketa	7,796	2,500	4,351		945	
50	Missouri Valley	15,804	1,500	2,000		12,304	
51	Knoxville	31,450	20,000			11,450	
52	Iowa Falls	10,520		9,500		1,020	

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OF THE PRINCIPAL OF THE PUBLIC DEBT

Receipts from Debt Obligations Issued								
Total	General and municipal industry bonds	Special assessment bonds	Temporary loans, tax loans, etc.	Outstanding warrants and orders	Miscellaneous debt obligations	Excess of payments over receipts	Excess of receipts over payments	No. in order of population
$ 2,641,651	$ 1,620,052	$ 144,808	$ 212,731	$ 657,896	$ 6,164	$ 931,216	$ 867,731	
637,622	585,000			52,316	306		324,523	1
345,158	345,158					58,868		2
172,027	85,000	82,027	5,000			3,110		3
24,637		7,175	7,050	10,412		80,398		4
31,685				31,685		44,579		5
20,865				20,865		101,407		6
116,430			15,000	101,430			76,415	7
30,882		15,281		14,705	896		12,801	8
19,187			19,000	187		28,684		9
26,410	9,896			16,514			13,415	10
186,531	45,000		127,000	14,531			156,510	11
136,053	65,236			70,817			27,976	12
941				941		6,640		13
8,944				8,944		30,116		14
78,611			33,781	44,830		17,872		15
58,685	58,685						10,036	16
						39,153		17
63,080	50,241			12,839		6,303		18
4,115				4,115		12,503		19
92				92		8,038		20
12,099				12,099		33,904		21
25,609	21,100			4,509			9,026	22
3,520				3,520		15,489		23
66,646	64,810			1,818	18		7,208	24
37				37		10,943		25
9,500				9,500		11,275		26
3,894				3,894			1,894	27
72				72		2,646		28
6,094				6,094		16,394		29
177				177		4,970		30
3,637				3,637		34,897		31
11,611	11,611					9,600		32
45,944	22,541			22,855	548		22,341	33
						1,600		34
18,707				18,707		1,009		35
						7,351		36
50,231	50,192			39			4,656	37
						8,861		38
						19,500		39
						4,578		40
15,948	7,025			8,923			5,944	41
22,964	17,531			5,433			20,195	42
7,279				7,279			7,083	43
6				6		7,800		44
5,000	5,000					2,000		45
168				168		3,303		46
335				335		4,540		47
						11,744		48
8,189				8,189			393	49
28,408	1,267	2,534		24,607			12,604	50
35,097	18,000	8,400		8,697			3,647	51
						10,520		52

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TABLE NO. 6—(Continued)—PAYMENTS AND RECEIPTS ON

No. in order of population	CITY	Payments for Cancellation or Redemption of Debt Obligations					
		Total	General and municipal industry bonds	Special assessment bonds	Temporary loans, tax loans, etc.	Outstanding warrants and orders	Miscellaneous debt obligations
53	Independence	1,487				1,487	
54	Belle Plaine	2,396	1,600			796	
55	Algona	5,787				5,787	
56	Waverly	15,500	15,000	500			
57	Indianola	5,734	1,000	1,850		2,195	689
58	Denison	6,662	5,000	366	497		799
59	Sheldon	39,038	14,220	18,318		6,500	
60	Cresco	4,875				4,875	
61	Anamosa	7,989	4,000	2,611		1,378	
62	Storm Lake	10,554	3,000	2,100		5,454	
63	Jefferson	5,786	562			5,224	
64	Manchester	407				407	
65	Pella	10,897	7,200	2,000		35	1,662
66	Valley Junction	17,795	2,700	13,400		1,695	
67	Hampton	22,738	2,050			20,688	
68	Winterset	4,781	917	538		3,326	
69	Harlan	10,541		10,541			
70	Osage	1,500		1,500			
71	Clear Lake	20,741	1,000	500		19,241	
72	Eldora	3,550	3,550				
73	Osceola	4,917	1,500	1,500		500	1,417
74	Mystic						
75	Nevada	7,291		3,900		3,391	
76	New Hampton	11,800	500			11,300	
77	Emmetsburg	47,780	2,000	23,495		16,977	5,308
78	Tama	9,250	4,500	4,750			
79	Colfax	14,623	500	5,088		9,035	
80	Clarion	4,400	500	3,900			
81	Sac City	500	500				
82	Bloomfield	6,817	3,703			2,867	247
83	Lake City	3,373	3,000			373	
84	Onawa	4,108	1,500			1,783	825
85	Hamburg	4,700	3,700			1,000	
86	Leon	8,000	2,500			5,500	
87	Tipton	9,000	9,000				
88	Waukon	5,497	1,050		3,000	1,447	
89	Monticello	2,000	2,000				
90	Seymour	1,502				1,502	
91	Forest City	18,168	850	12,569		4,278	471
92	Villisca	3,000	2,000		1,000		
93	Sigourney	1,439	1,000			439	
94	Ida Grove	5,000				5,000	
95	Audubon	1,000	1,000				
96	Humboldt	11				11	
97	Hawarden	1,006	1,000				
98	Marengo	11,200		11,200			
99	Rock Rapids	20,280			3,266	17,014	
100	Eldon	3,202	500	500		2,202	
101	Bedford	5,716	4,000	1,000		716	
102	Corning						
103	Stuart	1,000	1,000				
104	What Cheer	1,000	1,000				
105	Toledo	2,249	1,000		749	500	

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ACCOUNT OF THE PRINCIPAL OF THE PUBLIC DEBT

Receipts from Debt Obligations Issued								
Total	General and municipal industry bonds	Special assessment bonds	Temporary loans, tax loans, etc.	Outstanding warrants and orders	Miscellaneous debt obligations	Excess of payments over receipts	Excess of receipts over payments	No. in order of population
16,286				16,286			14,799	53
82				82		2,374		54
991				991		4,796		55
						15,500		56
12,070	8,000	91		3,979			6,336	57
10,096	10,096						3,434	58
29,700	8,900	14,300		6,500		9,338		59
13,061	13,061						8,186	60
59				59		7,930		61
336				336		10,218		62
23,788	20,000			3,788			18,002	63
357				357		50		64
38,467	38,036				431		27,570	65
5,206	1,500		324	3,382		12,589		66
						22,738		67
						4,781		68
						10,541		69
3,399				3,399			1,899	70
17,610	17,610					3,131		71
1,500	1,500					2,050		72
2,237				19	2,218	2,680		73
								74
2,876	1,300		1,576			4,415		75
						11,800		76
21,253	20,233			1,020		26,527		77
						9,250		78
6,200	6,200					8,423		79
						4,400		80
						500		81
3,115				2,868	247	3,702		82
5,696				5,696			2,323	83
1,596				1,596		2,512		84
563				563		4,137		85
4,472				4,472		3,528		86
						9,000		87
7,699	4,000		3,000	699			2,202	88
10				10		1,990		89
21,060		15,000		6,060			19,558	90
						18,168		91
2,500				1,000	1,500	500		92
4,574				4,574			3,135	93
50				50		4,950		94
12,216	2,586			9,630			11,216	95
46				46			35	96
						1,000		97
						11,200		98
25				25		20,255		99
1,000			1,000			2,202		100
4,759	3,737			1,022		957		101
3				3			3	102
23,566				23,566			22,566	103
						1,000		104
						2,249		105

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TABLE NO. 7—RECEIPTS FROM GENERAL

No. in order of population	CITY	Receipts from Taxes and				
			From General Revenue Tax			
		Total general and commercial revenue	Total	General revenue for city government	From county road fund	Independent divisions of city government
	Grand Total	$ 9,109,573	$ 8,821,422	$ 5,755,682	$ 73,296	$ 2,374,024
1	Des Moines	1,472,733	1,443,958	313,522	15,995	1,077,913
2	Sioux City	665,549	622,887	585,605	3,529	----------
3	Davenport	641,172	605,382	600,720	2,792	----------
4	Dubuque	851,444	849,069	599,746	4,854	155,911
5	Cedar Rapids	443,696	429,882	375,771	5,315	48,796
6	Waterloo	407,315	389,995	234,803	----------	80,624
7	Council Bluffs	321,387	312,234	230,010	6,810	67,043
8	Clinton	156,849	152,246	40,141	3,145	107,925
9	Burlington	238,423	230,205	226,862	3	1,042
10	Ottumwa	181,815	174,890	129,492	----------	38,630
11	Fort Dodge	147,884	139,270	135,983	----------	----------
12	Mason City	206,773	197,555	171,743	----------	22,760
13	Marshalltown	114,153	109,486	26,031	----------	82,218
14	Muscatine	167,035	166,310	130,940	1,059	13,721
15	Keokuk	136,324	133,212	123,606	----------	9,402
16	Boone	73,752	70,961	57,128	1,500	6,807
17	Iowa City	126,394	123,458	24,827	2,198	94,276
18	Oskaloosa	88,638	86,444	76,231	1,619	6,715
19	Fort Madison	69,986	68,285	66,032	343	----------
20	Centerville	41,594	39,140	38,450	----------	----------
21	Creston	75,893	74,064	36,016	----------	----------
22	Oelwein	44,120	43,113	40,532	----------	----------
23	Charles City	49,611	48,030	38,165	----------	6,323
24	Cedar Falls	47,144	46,486	27,514	858	17,422
25	Fairfield	43,679	42,932	36,817	1,905	2,631
26	Webster City	36,472	36,101	9,282	1,826	10,011
27	Shenandoah	40,937	38,186	31,968	1,292	4,678
28	Clarinda	29,521	28,016	8,183	692	14,611
29	Cherokee	62,259	60,041	52,532	430	6,146
30	Red Oak	34,848	33,294	31,359	950	----------
31	Perry	73,692	70,609	43,700	79	----------
32	Chariton	34,636	33,579	32,689	818	----------
33	Newton	50,641	49,483	49,420	----------	----------
34	Albia	35,539	34,327	14,598	----------	19,726
35	Ames	63,319	61,823	56,458	232	3,812
36	Le Mars	37,380	36,645	35,290	----------	----------
37	Grinnell	104,715	102,589	95,637	169	5,726
38	Atlantic	36,999	35,920	8,712	839	25,956
39	Marion	57,331	56,497	35,234	327	1,980
40	Washington	40,929	40,109	36,054	356	3,699
41	Glenwood	15,782	15,782	15,782	----------	----------
42	Spencer	29,232	27,893	6,596	191	20,589
43	Estherville	31,520	29,947	27,311	----------	2,517
44	Mt. Pleasant	36,589	36,016	29,953	841	4,854
45	Vinton	25,731	25,114	21,319	191	3,604
46	Eagle Grove	27,592	26,145	22,009	----------	3,358
47	Carroll	27,954	27,033	5,693	705	20,635
48	Decorah	32,007	31,421	7,818	788	21,080
49	Maquoketa	16,036	15,561	6,814	970	7,652
50	Missouri Valley	21,395	20,629	6,228	783	12,828
51	Knoxville	32,183	31,633	24,755	----------	6,878
52	Iowa Falls	47,462	46,738	30,091	----------	4,281

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AND COMMERCIAL REVENUE

Municipal Service Income									
				From Licenses, Permits and Fines					
Poll taxes for city government	Special assessments	Franchise taxes	Total	From business licenses	From dog licenses	From departmental permits	From police court fines and forfeitures	Gifts from individuals and corporations	No. in order of population
$ 66,328	$ 482,662	$ 69,430	$ 288,151	$ 109,256	$ 17,219	$ 32,155	$ 115,349	$ 14,172	
----------	8,143	28,385	28,775	11,913	4,169	12,693	----------	----------	1
----------	----------	33,753	42,662	12,738	----------	----------	29,924	----------	2
----------	1,870	----------	35,790	16,785	2,519	7,978	8,508	----------	3
----------	88,558	----------	2,375	2,326	49	----------	----------	----------	4
----------	----------	----------	13,814	2,892	1,499	1,207	8,216	----------	5
7,129	67,439	----------	17,320	3,882	665	975	11,734	64	6
4,548	----------	3,823	9,153	3,811	639	244	4,344	115	7
1,085	----------	----------	4,603	1,399	300	272	2,567	65	8
----------	2,298	----------	8,218	2,686	714	515	3,298	1,005	9
5,313	----------	1,455	6,925	2,695	371	534	3,300	25	10
3,287	----------	----------	8,614	1,565	270	----------	6,779	----------	11
3,052	----------	----------	9,218	4,638	918	----------	3,662	----------	12
1,150	87	----------	4,667	2,040	85	11	2,531	----------	13
23	20,567	----------	725	409	316	----------	----------	----------	14
----------	204	----------	3,112	----------	544	1,296	772	500	15
3,609	----------	1,917	2,791	1,459	80	1,252	----------	----------	16
1,175	982	----------	2,936	1,314	74	139	1,409	----------	17
1,879	----------	----------	2,194	844	358	----------	992	----------	18
1,910	----------	----------	1,701	442	390	471	398	----------	19
690	----------	----------	2,454	1,336	37	----------	1,081	----------	20
976	37,072	----------	1,829	767	----------	----------	1,062	----------	21
2,581	----------	----------	1,007	846	56	----------	105	----------	22
1,552	1,990	----------	1,581	600	90	----------	141	750	23
673	19	----------	658	374	74	----------	210	----------	24
1,579	----------	----------	747	693	54	----------	----------	----------	25
960	8,022	----------	371	326	45	----------	----------	----------	26
248	----------	----------	2,751	----------	69	1,443	1,239	----------	27
550	3,980	----------	1,505	605	114	----------	786	----------	28
801	132	----------	2,218	991	131	42	1,054	----------	29
985	----------	----------	1,554	846	4	----------	704	----------	30
750	26,080	----------	3,083	1,233	275	425	1,150	----------	31
72	----------	----------	1,057	937	29	----------	91	----------	32
63	----------	----------	1,158	----------	51	----------	1,107	----------	33
3	----------	----------	1,212	1,017	----------	10	185	----------	34
1,321	----------	----------	1,496	530	34	----------	587	345	35
----------	1,355	----------	735	640	95	----------	----------	----------	36
1,057	----------	----------	2,126	1,335	295	----------	496	----------	37
376	----------	37	1,079	----------	39	----------	1,040	----------	38
1,205	17,751	----------	834	525	80	----------	229	----------	39
----------	----------	----------	820	124	----------	613	83	----------	40
----------	----------	----------	----------	----------	----------	----------	----------	----------	41
517	----------	----------	1,339	942	112	----------	265	20	42
----------	119	----------	1,573	1,500	3	70	----------	----------	43
368	----------	----------	573	324	----------	----------	104	145	44
----------	----------	----------	617	325	51	----------	241	----------	45
778	----------	----------	1,447	522	----------	----------	925	----------	46
----------	----------	----------	921	708	----------	----------	168	50	47
840	895	----------	586	75	73	24	414	----------	48
3	122	----------	475	475	----------	----------	----------	----------	49
790	----------	----------	766	415	1	250	100	----------	50
----------	----------	----------	550	280	----------	270	----------	----------	51
907	11,459	----------	724	416	37	----------	271	----------	52

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TABLE NO. 7—(Continued)—RECEIPTS FROM

No. in order of population	CITY	Receipts from Taxes and				
		Total general and commercial revenue	From General Revenue Tax			
			Total	General revenue for city government	From county road fund	Independent divisions of city government
53	Independence	27,154	26,840	25,600	844	----------
54	Belle Plaine	26,951	26,508	25,694	126	----------
55	Algona	79,090	78,211	6,302	983	20,728
56	Waverly	23,474	22,958	20,392	779	1,431
57	Indianola	39,805	39,629	26,007	393	12,911
58	Denison	20,584	19,980	7,709	----------	11,907
59	Sheldon	28,995	26,219	5,428	----------	20,615
60	Cresco	29,526	29,139	29,139	----------	----------
61	Anamosa	21,103	20,896	3,938	----------	16,803
62	Storm Lake	31,333	31,001	18,253	----------	3,411
63	Jefferson	22,397	21,924	5,300	----------	16,594
64	Manchester	21,175	20,803	18,757	----------	1,166
65	Pella	28,823	28,057	27,655	----------	----------
66	Valley Junction	34,740	33,827	3,660	----------	12,430
67	Hampton	17,002	16,407	7,656	369	7,899
68	Winterset	10,294	9,382	9,305	----------	----------
69	Harlan	19,376	19,182	19,182	----------	----------
70	Osage	28,553	28,030	5,547	296	11,778
71	Clear Lake	32,098	31,218	14,088	----------	16,951
72	Eldora	20,300	20,246	19,775	----------	----------
73	Osceola	20,656	20,125	20,125	----------	----------
74	Mystic	4,911	3,404	3,204	----------	----------
75	Nevada	21,459	20,412	5,096	103	14,651
76	New Hampton	18,990	18,729	4,335	158	13,336
77	Emmetsburg	60,456	58,930	26,040	452	----------
78	Tama	31,727	30,406	4,056	391	21,381
79	Colfax	16,724	15,174	11,420	----------	899
80	Clarion	15,111	14,387	13,511	----------	----------
81	Sac City	21,133	20,829	5,460	----------	14,826
82	Bloomfield	19,925	19,643	3,792	----------	15,851
83	Lake City	14,225	14,114	11,978	1,905	----------
84	Onawa	15,575	14,997	3,874	----------	11,123
85	Hamburg	19,511	10,818	3,069	330	7,211
86	Leon	20,912	19,955	19,839	----------	----------
87	Tipton	16,575	16,091	16,031	----------	----------
88	Waukon	15,712	15,090	4,570	323	9,042
89	Monticello	22,269	22,079	17,891	357	3,431
90	Seymour	9,040	8,517	8,483	----------	----------
91	Forest City	32,884	32,096	12,528	266	----------
92	Villisca	13,243	12,385	12,135	----------	----------
93	Sigourney	18,239	18,059	18,059	----------	----------
94	Ida Grove	26,305	25,525	7,030	----------	14,630
95	Audubon	43,865	43,031	3,325	99	19,909
96	Humboldt	13,608	13,143	12,958	----------	----------
97	Hawarden	13,460	12,347	10,017	----------	1,934
98	Marengo	21,200	19,639	8,868	----------	1,317
99	Rock Rapids	24,145	23,712	5,380	----------	17,792
100	Eldon	5,887	5,633	1,614	----------	1,287
101	Bedford	5,324	5,051	4,733	----------	----------
102	Corning	15,691	15,222	14,640	356	----------
103	Stuart	25,245	24,504	24,084	210	----------
104	What Cheer	9,292	9,145	9,145	----------	----------
105	Toledo	17,441	17,152	16,833	202	----------

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GENERAL AND COMMERCIAL REVENUE

Municipal Service Income									
				From Licenses, Permits and Fines					
Poll taxes for city government	Special assessments	Franchise taxes	Total	From business licenses	From dog licenses	From departmental permits	From police court fines and forfeitures	Gifts from individuals and corporations	No. in order of population
396			314	262	52				53
4	684		443	199			244		54
510	49,738		879	718			161		55
356			516	322	80		114		56
318			176	123			53		57
323	41		604	243			361		58
176			2,776	325	16		2,435		59
			387	302			85		60
155			207	153	41		13		61
350	8,987		332	272	60				62
30			473	358			115		63
119	761		372	355	17				64
402			766	196	48		522		65
	17,737		913	561			352		66
77			912	850	62				67
			194	194					68
51	10,358		523	392	13		118		69
483			595	412			183		70
	179		880	590	34		256		71
471			54	28			26		72
			531				531		73
	200		1,507	593	173		741		74
562			1,047	777			270		75
43	857		261	245		16			76
40	32,398		1,521	404	36		5	1,081	77
145	4,433		1,321	155		1,099	67		78
638	2,217		1,550	582	10		958		79
876			724		32		692		80
	543		304			60	244		81
			282		260		22		82
231			111	50			43	18	83
			578	418	38		122		84
183	25		8,693	361	53		829	7,450	85
116			957	281	57		619		86
		60	484		15		469		87
627	528		622	355	65	7	195		88
400			190	48	61	81			89
34			523	370	26		127		90
273	19,029		788	502		116	170		91
250			858	650	48		160		92
			180	170			10		93
267	3,598		780	518			104	158	94
399	19,299		834	75			279	480	95
185			465	130			335		96
396			1,113	314		30	265	504	97
	9,454		1,561	235			315	1,011	98
540			433	378			55		99
318	2,414		254	149			105		100
318			273	102	103		53	15	101
188	38		469	421	10		38		102
210			741	370				371	103
			147	103			44		104
117			289	105		12	172		105

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TABLE NO. 8—DEPARTMENTAL RECEIPTS

No. in order of population	CITY	Total departmental receipts	Classified by Source: Charges	Fees	Rents and privileges	Sales	Total
	Grand Total	$ 346,564	$ 233,017	$ 43,877	$ 22,176	$ 47,494	$ 346,564
1	Des Moines	89,751	57,359	27,178	1,919	3,295	89,751
2	Sioux City	31,615	22,891	175	6,721	1,828	31,615
3	Davenport	17,546	12,799		2,612	2,135	17,546
4	Dubuque	3,147	747	1,710		690	3,147
5	Cedar Rapids	20,605	6,512	3,883	450	9,760	20,605
6	Waterloo	9,831	5,157	3,244	94	1,336	9,831
7	Council Bluffs	7,837	4,217	75	958	2,587	7,837
8	Clinton	4,543	160	369		4,014	4,543
9	Burlington	2,489	1,592		80	817	2,489
10	Ottumwa	13,728	13,728				13,728
11	Fort Dodge	1,824	1,542	275		7	1,824
12	Mason City	35,163	34,949	70		144	35,163
13	Marshalltown	1,775	1,281	494			1,775
14	Muscatine	1,002	428		430	144	1,002
15	Keokuk	5,053		3,549	1,389	115	5,053
16	Boone	746	657		89		746
17	Iowa City	388		275		113	388
18	Oskaloosa	1,579	1,579				1,579
19	Fort Madison	516	33	92	141	250	516
20	Centerville	221	209			12	221
21	Creston	258	173	9	16	60	258
22	Oelwein	885	882		62	1	885
23	Charles City	980	557		378	45	980
24	Cedar Falls	50	50				50
25	Fairfield	8	8				8
26	Webster City	937	76	61	753	47	937
27	Shenandoah	177	177				177
28	Clarinda	745	745				745
29	Cherokee	528	83	227		218	528
30	Red Oak	2,931	514		2	2,415	2,931
31	Perry						
32	Chariton	791	183		63	545	791
33	Newton	1,064	914	36	10	104	1,064
34	Albia	541	103			438	541
35	Ames	195	195				195
36	Le Mars	721	235		236	250	721
37	Grinnell	10,190	9,721	311	158		10,190
38	Atlantic	1,455	1,450		5		1,455
39	Marion	28	20			8	28
40	Washington	640	107			533	640
41	Glenwood	344	301		43		344
42	Spencer	400	397		3		400
43	Estherville	9,474		11	18	9,445	9,474
44	Mt. Pleasant	208	148		60		208
45	Vinton	1,436	900			536	1,436
46	Eagle Grove	366			215	151	366
47	Carroll						
48	Decorah						
49	Maquoketa	6,189	4,962	1,037	87	103	6,189
50	Missouri Valley						
51	Knoxville	146	77	48	21		146
52	Iowa Falls	250	175			75	250

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FROM MUNICIPAL SERVICE INCOME

Classified by Departments, Offices and Accounts											
General Government											
Executive offices	Municipal property	Police department and courts	Fire department	Departments of inspection	Health department	Sewers and sewage disposal	Gerenal street services and bridges	Libraries	Parks	All others	No. in order of population
$16,005	$26,764	$40,911	$10,012	$51,070	$12,958	$43,268	$87,273	$15,785	$19,184	$23,334	
18	118	27,024	78	37,075	10,111	166	13,295	-------	1,712	154	1
170	9,971	1,419	239	6,729	87	2,385	7,065	1,145	372	2,033	2
-------	-------	-------	124	2,401	5	4,511	3,460	546	3,380	3,119	3
-------	13	1,710	1,220	-------	-------	-------	78	-------	-------	126	4
19	290	3,296	3,278	2,054	209	-------	5,869	805	3,985	800	5
1,516	39	4,190	-------	1,551	275	-------	2	153	2,159	6	6
62	-------	684	309	742	596	707	3,092	704	941	-------	7
-------	-------	-------	-------	-------	-------	-------	-------	369	4,014	160	8
60	18	145	192	-------	58	467	1,197	291	61	-------	9
-------	-------	212	152	-------	4	-------	11	5	108	13,236	10
-------	-------	-------	-------	-------	715	-------	-------	275	7	827	11
163	40	426	515	298	-------	-------	33,349	341	31	-------	12
-------	-------	-------	160	-------	208	149	760	494	4	-------	13
50	870	30	52	-------	-------	-------	-------	-------	-------	-------	14
3,142	-------	353	71	-------	-------	26	-------	1,117	344	-------	15
32	300	81	88	-------	-------	3	113	-------	89	40	16
-------	-------	-------	-------	-------	-------	-------	275	-------	113	-------	17
-------	-------	-------	220	-------	299	493	-------	567	-------	-------	18
24	321	-------	66	-------	-------	70	35	-------	-------	-------	19
-------	-------	-------	3	-------	109	-------	62	47	-------	-------	20
100	-------	-------	60	-------	13	-------	82	3	-------	-------	21
67	1	1	30	-------	-------	-------	786	-------	-------	-------	22
9	423	-------	280	41	10	-------	29	188	-------	-------	23
-------	-------	-------	-------	-------	-------	-------	50	-------	-------	-------	24
-------	-------	-------	-------	-------	-------	8	-------	-------	-------	-------	25
-------	798	4	-------	-------	2	-------	75	-------	-------	58	26
-------	-------	-------	-------	-------	-------	-------	177	-------	-------	-------	27
-------	537	-------	-------	-------	-------	14	-------	-------	-------	194	28
-------	218	-------	-------	115	-------	112	47	33	-------	3	29
42	581	-------	-------	-------	186	1,776	346	-------	-------	-------	30
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	31
-------	608	8	-------	-------	-------	175	-------	-------	-------	-------	32
-------	114	-------	-------	-------	-------	-------	904	-------	10	36	33
-------	-------	-------	438	-------	-------	-------	103	-------	-------	-------	34
-------	-------	-------	1	60	-------	-------	110	-------	-------	24	35
-------	250	101	-------	-------	-------	-------	350	-------	20	-------	36
-------	8,577	-------	-------	-------	-------	950	60	469	-------	134	37
-------	5	-------	-------	-------	-------	-------	1,450	-------	-------	-------	38
-------	8	-------	-------	-------	-------	-------	-------	20	-------	-------	39
-------	-------	-------	76	-------	-------	-------	326	117	98	23	40
214	-------	-------	-------	-------	-------	-------	-------	7	123	-------	41
-------	3	25	-------	-------	-------	72	-------	-------	-------	300	42
9,445	18	-------	-------	-------	-------	-------	-------	11	-------	-------	43
-------	-------	-------	-------	-------	-------	-------	34	111	-------	63	44
-------	-------	-------	25	-------	-------	-------	913	-------	498	-------	45
366	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	46
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	47
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	48
-------	63	-------	626	-------	-------	2,800	-------	1,860	787	103	49
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	50
-------	-------	-------	-------	-------	-------	-------	-------	-------	146	-------	51
-------	75	-------	-------	-------	-------	-------	143	32	-------	-------	52

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TABLE NO. 8—(Continued)—DEPARTMENTAL

No. in order of population	CITY	Total departmental receipts	Classified by Source				Total
			Charges	Fees	Rents and privileges	Sales	
53	Independence	20	20				20
54	Belle Plaine	693	421		40	232	692
55	Algona	1,110	1,110				1,110
56	Waverly	238			221	17	238
57	Indianola	230	200		30		230
58	Denison	26	26				26
59	Sheldon	585	481	104			585
60	Cresco	299		62		237	299
61	Anamosa	87	72		13	2	87
62	Storm Lake	531	492		36	3	531
63	Jefferson	417	83	39		295	417
64	Manchester	727	727				727
65	Pella	605			540	65	605
66	Valley Junction	418	218	80		120	418
67	Hampton	7,759	7,704		25	30	7,759
68	Winterset	198	40			158	198
69	Harlan	17		15		2	17
70	Osage	731	208	46	379	98	731
71	Clear Lake	381	232	109	30	10	381
72	Eldora	1,422			1,139	283	1,422
73	Osceola	24	24				24
74	Mystic						
75	Nevada	2,092	1,373		719		2,092
76	New Hampton	2,103	97	6		2,000	2,103
77	Emmetsburg	164	66		80	18	164
78	Tama						
79	Colfax	1,079	1,067		12		1,079
80	Clarion						
81	Sac City	129	129				129
82	Bloomfield	363			113	250	363
83	Lake City	26			26		26
84	Onawa	20,983	20,958			25	20,983
85	Hamburg	279			277	2	279
86	Leon						
87	Tipton	97		97			97
88	Waukon	101	1		100		101
89	Monticello	128	81	4	35	8	128
90	Seymour						
91	Forest City	507	332	175			507
92	Villisca	380	380				380
93	Sigourney	65	50		5	10	65
94	Ida Grove	167	32		111	24	167
95	Audubon	545	12		385	148	545
96	Humboldt	25		11	14		25
97	Hawarden	1,104	9		567	528	1,104
98	Marengo	7	7				7
99	Rock Rapids	146	41		96	9	146
100	Eldon						
101	Bedford	6,790	6,790				6,790
102	Corning						
103	Stuart	1,470	601		170	699	1,470
104	What Cheer						
105	Toledo						

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RECEIPTS FROM MUNICIPAL SERVICE INCOME

Classified by Departments, Offices and Accounts											
General Government											
Executive offices	Municipal property	Police department and courts	Fire department	Departments of inspection	Health department	Sewers and sewage disposal	General street services and bridges	Libraries	Parks	All others	No. in order of population
						20					53
4	40						550			99	54
						568	509			33	55
	3					8	222			5	56
	30					25	175				57
		26									58
			465			104	1			15	59
			237					62			60
							51	72			61
492			1				2		36		62
					83			39		295	63
							727				64
	471					69	50	15			65
			217			80	87			34	66
	25					2,033	3,894	1,777		30	67
			40			158					68
	15		2								69
						208		425		98	70
	30		10			341					71
						565		488	86	283	72
						24					73
											74
						9	1,082	1,001			75
	93			4		2,000	6				76
	98					66					77
											78
						18	1,061				79
											80
	129										81
						5	250	108			82
								26			83
	25	822				19,370				766	84
	279										85
											86
								97			87
	100						1				88
	35		81			4	8				89
											90
			305			175		27			91
						279	101				92
						50	5				93
10						24	5	3	98	27	94
						12		485		48	95
	10		4				11				96
	1,047						20	25	12		97
							7				98
			9		48	41		48			99
											100
			338			2,028	3,047	1,377			101
											102
	75	354				100	789			152	103
											104
											105

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TABLE NO. 9—RECEIPTS FROM INTEREST; SALE OF

No. in order of population	CITY	Interest, Real Estate, Refund: Total interest receipts	Total receipts from sale of real estate	Refund receipts, etc.	Total receipts from municipal industries	Classification: Charges	Fees
	Grand Total	$ 130,482	$ 16,562	$ 1,006,156	$ 2,626,356	$ 99,092	$ 22,906
1	Des Moines	41,806	3,751	49,695	42,707	14,061	904
2	Sioux City	7,580	----------	54,489	231,555	3,305	----------
3	Davenport	21,505	----------	181,330	22,031	327	----------
4	Dubuque	3,567	----------	116,831	1,353	284	----------
5	Cedar Rapids	2,878	10,700	4,216	151,246	8,490	555
6	Waterloo	5,086	----------	1,098	101,648	----------	120
7	Council Bluffs	7,277	----------	108,169	156,576	490	----------
8	Clinton	1,178	----------	5,866	----------	----------	----------
9	Burlington	6,130	2,000	14,064	1,995	600	----------
10	Ottumwa	1,179	----------	25,469	69,591	268	----------
11	Fort Dodge	3,588	----------	50,483	49,088	----------	424
12	Mason City	2,243	----------	175,040	52,788	2,934	----------
13	Marshalltown	1,765	----------	----------	59,983	4,396	4,401
14	Muscatine	----------	----------	----------	58,470	5,331	4,401
15	Keokuk	358	----------	190	7,399	----------	4,539
16	Boone	404	----------	14,428	58,685	507	----------
17	Iowa City	579	----------	35,132	3,563	3,345	60
18	Oskaloosa	----------	111	----------	474	300	----------
19	Fort Madison	319	----------	1,055	1,827	155	----------
20	Centerville	179	----------	----------	797	797	----------
21	Creston	332	----------	5,946	3,184	2,935	249
22	Oelwein	159	----------	268	13,629	----------	----------
23	Charles City	586	----------	----------	15,313	248	----------
24	Cedar Falls	1,157	----------	30,020	66,646	----------	834
25	Fairfield	165	----------	4,035	15,877	1,802	----------
26	Webster City	1,464	----------	2,216	72,625	352	3,794
27	Shenandoah	----------	----------	----------	7,179	----------	199
28	Clarinda	----------	----------	918	6,831	666	215
29	Cherokee	495	----------	753	10,391	673	18
30	Red Oak	571	----------	3,419	29,625	3,224	59
31	Perry	----------	----------	7,857	18,608	----------	----------
32	Chariton	162	----------	----------	7,136	490	----------
33	Newton	370	----------	266	122,880	----------	----------
34	Albia	462	----------	6,532	9,542	----------	----------
35	Ames	470	----------	36,772	90,521	6,180	----------
36	Le Mars	269	----------	7	----------	----------	----------
37	Grinnell	----------	----------	3,000	18,397	2,445	52
38	Atlantic	870	----------	160	54,692	----------	----------
39	Marion	----------	----------	1,834	1,363	551	----------
40	Washington	350	----------	----------	15,253	714	766
41	Glenwood	69	----------	----------	3,290	----------	----------
42	Spencer	117	----------	----------	62,423	7,281	1,545
43	Estherville	787	----------	5	52,480	7,572	----------
44	Mt. Pleasant	639	----------	733	35,962	2,645	----------
45	Vinton	333	----------	290	36,363	----------	----------
46	Eagle Grove	----------	----------	81	11,865	3,406	315
47	Carroll	275	----------	319	12,791	223	----------
48	Decorah	99	----------	8,819	6,490	----------	----------
49	Maquoketa	65	----------	----------	8,249	168	206
50	Missouri Valley	----------	----------	55	12,180	----------	----------
51	Knoxville	342	----------	----------	7,920	----------	----------
52	Iowa Falls	413	----------	51	8,506	----------	----------

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REAL ESTATE; REFUND; MUNICIPAL INDUSTRIES

by Sources			Classification by Industries						
Rents	Privilege rentals	Sales	Water works	Electric lights	Markets and public scales	Docks, wharves and landings	Cemeteries	All others	No. in order of population
$ 36,804	$ 2,306,206	$ 161,408	$ 1,518,843	$ 912,331	$20,421	$30,819	$ 124,095	$ 39,747	
7,304	----------	20,418	----------	----------	8,406	----------	34,301	----------	1
135	219,013	9,102	227,805	----------	1,177	----------	2,573	----------	2
21,704	----------	----------	----------	----------	64	21,967	----------	----------	3
1,069	----------	----------	----------	----------	778	575	----------	----------	4
----------	142,195	6	137,625	----------	561	4,570	30	8,460	5
----------	88,636	12,892	101,213	----------	----------	435	----------	----------	6
----------	155,825	261	155,825	----------	751	----------	----------	----------	7
----------	----------	----------	----------	----------	----------	----------	----------	----------	8
----------	1,395	----------	----------	----------	600	1,395	----------	----------	9
----------	56,361	12,962	69,591	----------	----------	----------	----------	----------	10
----------	46,929	1,685	48,614	----------	----------	424	----------	----------	11
----------	48,300	1,549	52,783	----------	----------	----------	----------	----------	12
----------	51,186	----------	55,587	4,385	----------	----------	----------	11	13
896	47,908	3,185	47,617	----------	762	740	9,351	----------	14
50	245	2,565	----------	----------	2,394	245	4,760	----------	15
----------	57,400	778	58,685	----------	----------	----------	----------	----------	16
102	----------	56	----------	----------	60	----------	3,503	----------	17
----------	----------	174	300	----------	----------	----------	----------	174	18
433	----------	1,239	----------	120	----------	468	1,239	----------	19
----------	----------	----------	----------	----------	----------	----------	797	----------	20
----------	----------	----------	----------	----------	----------	----------	1,753	1,431	21
----------	10,168	3,461	10,168	----------	----------	----------	3,461	----------	22
----------	15,065	----------	15,313	----------	----------	----------	----------	----------	23
----------	64,828	984	16,192	48,618	----------	----------	1,818	18	24
63	14,012	----------	15,791	63	----------	----------	23	----------	25
----------	46,063	22,416	9,558	57,300	995	----------	4,419	353	26
----------	6,980	----------	6,980	----------	199	----------	----------	----------	27
----------	5,950	----------	5,950	----------	215	----------	666	----------	28
----------	8,192	1,508	8,647	----------	----------	----------	1,744	----------	29
150	14,498	11,694	15,525	----------	----------	----------	4,093	10,007	30
1,700	14,306	2,597	14,903	----------	----------	----------	3,700	----------	31
----------	6,646	----------	7,136	----------	----------	----------	----------	----------	32
----------	121,379	1,501	18,819	102,146	----------	----------	1,915	----------	33
----------	9,403	139	9,403	----------	----------	----------	----------	139	34
----------	84,341	----------	18,414	69,077	----------	----------	3,080	----------	35
----------	----------	----------	----------	----------	----------	----------	----------	----------	36
----------	14,406	1,494	14,752	----------	----------	----------	3,645	----------	37
----------	54,284	408	15,344	38,774	166	----------	----------	408	38
18	----------	794	----------	----------	----------	----------	1,363	----------	39
----------	12,970	808	15,230	----------	----------	----------	23	----------	40
----------	3,290	----------	3,290	----------	----------	----------	----------	----------	41
----------	47,990	5,607	5,059	42,931	1,545	----------	5,341	7,547	42
----------	38,174	6,734	7,885	38,361	----------	----------	----------	6,734	43
----------	31,967	1,350	8,246	25,007	96	----------	2,618	----------	44
----------	33,440	2,923	7,936	28,416	----------	----------	----------	11	45
731	7,407	6	5,958	----------	----------	----------	5,907	----------	46
----------	12,151	417	12,456	----------	----------	----------	335	----------	47
----------	6,490	----------	6,490	----------	----------	----------	----------	----------	48
----------	7,875	----------	7,875	----------	206	----------	----------	168	49
----------	12,180	----------	9,638	2,542	----------	----------	----------	----------	50
----------	7,450	470	7,501	----------	----------	----------	267	152	51
----------	8,270	236	8,506	----------	----------	----------	----------	----------	52

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TABLE NO. 9—(Continued)—RECEIPTS FROM INTEREST;

No. in order of population	CITY	Interest, Real Estate Refund			Total receipts from municipal industries	Classification	
		Total interest receipts	Total receipts from sale of real estate	Refund receipts, etc.		Charges	Fees
53	Independence	165			42,881		42
54	Belle Plaine	289			2,721	34	
55	Algona	1,536			37,445		456
56	Waverly	749		1,311	33,320	36	
57	Indianola	381		191	36,428	34	
58	Denison				59,169		
59	Sheldon	326		14,310	12,087	618	
60	Cresco	256		30	4,887		600
61	Anamosa	506			4,687		
62	Storm Lake	175		200	8,864		
63	Jefferson	142			7,243		
64	Manchester	224			5,989		
65	Pella	170			38,467		
66	Valley Junction	961		1,642	9,362	85	26
67	Hampton	237			14,774		
68	Winterset	22			22,883		
69	Harlan	304		2,025	31,141		
70	Osage	168			4,328	7	20
71	Clear Lake			9	5,229		
72	Eldora	247		3,255	6,626		
73	Osceola	157			10,327	2,092	
74	Mystic						
75	Nevada				6,608		
76	New Hampton	47			24,831		
77	Emmetsburg			622	4,421		120
78	Tama				3,960	187	
79	Colfax				6,200	19	
80	Clarion	234			8,929		
81	Sac City	155		1,147	4,698		
82	Bloomfield	269			17,136		
83	Lake City	85			2,451		
84	Onawa	395			27,654		
85	Hamburg			4,404	3,562		
86	Leon	550			4,422		
87	Tipton	122		462	27,904	3,677	453
88	Waukon	612			5,124	20	
89	Monticello	206			5,885	434	245
90	Seymour	248		7,047	14,032		
91	Forest City				7,050		299
92	Villisca	74		25	4,094	482	
93	Sigourney	150			4,574		
94	Ida Grove	176			316	316	
95	Audubon	361		216	3,478	2,648	
96	Humboldt	281		3	3,930		
97	Hawarden	290		2,653	34,411	578	240
98	Marengo	164			2,519		
99	Rock Rapids	152			46,216	603	
100	Eldon			2,232	17,265		
101	Bedford				2,346		
102	Corning	108		200	2,560	37	
103	Stuart			12,671	16,959		
104	What Cheer				719		
105	Toledo	146			3,317		

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SALE OF REAL ESTATE; REFUND; MUNICIPAL INDUSTRIES

by Sources			Classification by Industries						
Rents	Privilege rentals	Sales	Water works	Electric lights	Markets and public scales	Docks, wharves and landings	Cemeteries	All others	No. in order of population
	42,839		10,292	32,547	42				53
	2,687		2,687		34				54
	34,795	2,194	6,980	30,465					55
980	31,315	989	6,845	26,475					56
	36,243	151	5,549	30,694			185		57
	59,169		8,649	50,520					58
	9,959	1,510	10,291				1,796		59
	4,287		4,287					600	60
	4,687		4,687						61
	8,805	59	8,864						62
	7,243		7,243						63
	5,989		5,989						64
	38,467		10,321	27,715				431	65
	9,219	32	9,350	12					66
	14,774		9,950	2,958				1,866	67
	22,883		2,169	20,714					68
	31,141		10,200	20,915				26	69
83	3,243	975	3,483				845		70
	4,574	665	4,574				655		71
	6,351	275	6,351	12			263		72
53	8,182		9,179				1,085	63	73
									74
	5,372	1,236	5,372				1,236		75
	22,788	2,043	5,122	19,709					76
	3,945	356	4,421						77
	3,408	365	3,408				552		78
	5,800	381	6,200						79
	8,872	57	5,755	2,826			35	313	80
	4,698		4,675					23	81
1,019	15,969	148	2,468	14,616			40	12	82
	1,643	808	1,643				808		83
	27,654		782	25,769			1,103		84
	2,338	1,224	2,338				1,224		85
	4,152	270	4,152				270		86
	23,774		5,244	18,530	453		3,677		87
	5,104		5,124						88
	4,211	995	4,414		245		1,226		89
	11,739	2,293	1,578	11,970			484		90
314	6,437		7,050						91
	2,315	1,297	2,315	58	267		1,297	157	92
	4,574		4,574						93
								316	94
		830	3,248	230					95
	3,930		3,930						96
	26,055	7,538	3,969	28,938			2,204		97
	2,499	20	2,519						98
	44,649	964	5,846	38,803	505		964	98	99
	17,265			17,071			194		100
	2,346		1,453	676			217		101
	2,313	210	2,313				210	37	102
	16,752	207	2,384	14,368			15	192	103
	719		719						104
	2,465	852	2,477				840		105

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TABLE NO. 10—TOTAL

No. in order of population	CITY	Par Value: Total	Par Value: General bonds
	Grand total	$ 20,513,067	$ 8,583,067
1	Des Moines	4,158,342	1,600,000
2	Sioux City	1,221,838	1,066,000
3	Davenport	1,062,500	712,000
4	Dubuque	1,489,613	658,782
5	Cedar Rapids	689,200	539,200
6	Waterloo	1,282,944	363,479
7	Council Bluffs	816,930	21,500
8	Clinton	210,413	102,000
9	Burlington	472,307	358,000
10	Ottumwa	489,815	198,300
11	Fort Dodge	527,394	142,000
12	Mason City	655,366	196,600
13	Marshalltown	116,500	98,000
14	Muscatine	198,118	90,000
15	Keokuk	233,281	199,500
16	Boone	268,321	14,000
17	Iowa City	537,802	233,000
18	Oskaloosa	174,958	116,000
19	Fort Madison	220,020	101,500
20	Centerville	28,592	20,000
21	Creston	135,153	12,300
22	Oelwein	99,347	36,182
23	Charles City	66,205	40,000
24	Cedar Falls	168,486	2,000
25	Fairfield	55,115	48,000
26	Webster City	44,124	5,500
27	Shenandoah	57,894	54,000
28	Clarinda	139,557	139,485
29	Cherokee	145,509	19,282
30	Red Oak	14,438	----------
31	Perry	132,119	32,500
32	Chariton	136,570	5,000
33	Newton	234,604	99,750
34	Albia	73,765	18,000
35	Ames	103,814	25,000
36	Le Mars	25,478	20,000
37	Grinnell	328,907	109,406
38	Atlantic	55,377	12,000
39	Marion	87,820	26,680
40	Washington	51,100	3,000
41	Glenwood	66,924	58,000
42	Spencer	204,733	41,800
43	Estherville	134,000	12,500
44	Mount Pleasant	52,200	19,000
45	Vinton	31,000	9,000
46	Eagle Grove	25,660	16,500
47	Carroll	12,779	11,000
48	Decorah	65,900	46,000
49	Maquoketa	8,179	4,000
50	Missouri Valley	12,303	----------
51	Knoxville	125,400	31,400
52	Iowa Falls	60,026	34,304

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AND PER CAPITA DEBT OBLIGATION

of Debt Obligations at Close of Year					
Municipal industry bonds	Tax warrants, temporary loans, etc.	Outstanding warrants	Special fund bonds	Per Capita: Total debt	No. in order of population
$ 5,635,293	$ 422,287	$ 1,037,068	$ 4,835,332	$ 24.17	
1,025,000	----------	243,021	1,290,321	39.37	1
155,838	----------	----------	----------	19.78	2
----------	----------	----------	350,500	21.91	3
2,000	----------	275,628	553,203	35.64	4
----------	----------	----------	150,000	16.79	5
500,000	174,000	20,685	224,600	38.76	6
449,000	----------	101,430	245,000	26.05	7
----------	----------	13,812	94,601	8.06	8
----------	20,500	107	93,700	19.46	9
275,000	----------	16,515	----------	21.83	10
152,000	2,462	12,932	218,000	27.23	11
386,558	----------	72,208	----------	38.21	12
----------	----------	----------	18,500	7.25	13
44,500	12,600	8,945	43,073	12.48	14
----------	10,721	23,060	----------	15.22	15
247,500	3,600	3,221	----------	21.89	16
207,500	----------	----------	97,302	44.61	17
----------	----------	----------	58,958	16.13	18
----------	----------	17,020	101,500	20.99	19
----------	----------	92	8,500	3.66	20
----------	----------	----------	122,853	17.70	21
21,675	----------	17,790	23,700	13.92	22
5,000	----------	4,205	16,000	10.38	23
62,000	6,970	3,412	94,104	26.81	24
----------	----------	4,475	2,640	9.01	25
12,000	2,314	13,000	11,310	7.56	26
----------	3,894	----------	----------	12.06	27
----------	----------	72	----------	24.90	28
23,500	----------	5,093	97,634	27.77	29
14,000	----------	438	----------	2.57	30
46,000	5,338	3,637	44,644	24.22	31
77,500	39,000	----------	15,070	26.09	32
111,000	1,000	22,854	----------	45.42	33
51,000	265	4,500	----------	14.36	34
42,000	18,107	18,707	----------	20.39	35
----------	2,207	3,271	----------	5.02	36
94,500	----------	39	124,962	64.99	37
----------	29,000	126	14,251	10.99	38
----------	----------	----------	61,140	18.78	39
46,500	1,600	----------	----------	11.24	40
----------	----------	8,924	----------	15.41	41
70,000	5,433	----------	87,500	49.02	42
112,000	9,500	----------	----------	32.50	43
----------	9,500	----------	23,700	12.88	44
12,000	10,000	----------	----------	7.65	45
4,000	----------	53	5,107	6.35	46
----------	1,179	600	----------	3.17	47
----------	----------	----------	19,900	16.39	48
940	1,467	1,772	----------	2.31	49
----------	----------	12,303	----------	3.27	50
94,000	----------	----------	----------	33.49	51
8,000	----------	4,000	13,722	16.15	52

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TABLE NO. 10—(Continued)—TOTAL AND

No. in order of population	CITY	Par Value	
		Total	General bonds
53	Independence	16,286	----------
54	Belle Plaine	55,400	11,300
55	Algona	56,071	----------
56	Waverly	84,164	250
57	Indianola	51,647	----------
58	Denison	115,000	22,500
59	Sheldon	38,422	----------
60	Cresco	36,566	18,000
61	Anamosa	23,500	6,000
62	Storm Lake	61,800	27,000
63	Jefferson	47,083	20,000
64	Manchester	14,000	14,000
65	Pella	126,500	47,500
66	Valley Junction	211,275	7,000
67	Hampton	69,034	27,049
68	Winterset	88,000	----------
69	Harlan	18,159	----------
70	Osage	13,899	8,000
71	Clear Lake	95,566	80,000
72	Eldora	33,931	7,500
73	Osceola	68,237	32,000
74	Mystic	----------	----------
75	Nevada	67,290	11,190
76	New Hampton	40,500	22,500
77	Emmetsburg	89,735	22,000
78	Tama	41,284	21,249
79	Colfax	13,028	7,000
80	Clarion	34,887	----------
81	Sac City	32,343	18,500
82	Bloomfield	33,114	25,000
83	Lake City	21,696	16,000
84	Onawa	65,335	32,500
85	Hamburg	37,000	13,000
86	Leon	41,500	5,500
87	Tipton	25,000	6,000
88	Waukon	36,216	4,517
89	Monticello	20,010	20,000
90	Seymour	61,500	11,500
91	Forest City	26,066	7,000
92	Villisca	18,500	1,000
93	Sigourney	50,500	15,500
94	Ida Grove	69,900	5,500
95	Audubon	104,979	48,850
96	Humboldt	16,000	8,000
97	Hawarden	22,500	17,500
98	Marengo	34,116	800
99	Rock Rapids	47,928	600
100	Eldon	18,126	----------
101	Bedford	60,721	38,721
102	Corning	55,008	10,000
103	Stuart	160,202	22,111
104	What Cheer	19,500	19,500
105	Toledo	15,308	2,000

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PER CAPITA DEBT OBLIGATION

of Debt Obligations at Close of Year

Municipal industry bonds	Tax warrants, temporary loans, etc.	Outstanding warrants	Special fund bonds	Per Capita: Total debt	No. in order of population
			16,286	4.42	53
44,100				15.10	54
50,000		6,071		15.60	55
75,750			8,164	23.63	56
5,900		3,979	41,768	14.49	57
80,000		12,500		33.28	58
38,422				11.56	59
13,000		5,566		11.43	60
17,500				7.35	61
18,000	16,800			19.61	62
23,295		3,788		15.04	63
				4.49	64
60,000			19,000	40.86	65
45,000		575	158,700	69.82	66
41,000		985		22.82	67
88,000				30.79	68
17,000		1,159		6.43	69
	2,000	3,899		5.00	70
9,500		6,666		34.89	71
19,000	7,431			12.49	72
30,000	2,218	19	4,000	25.05	73
					74
28,000			28,100	25.04	75
18,000				15.20	76
14,500		1,019	52,216	33.90	77
5,000	1,688	2,550	10,797	15.75	78
		2,274	3,754	4.99	79
22,000		2,450	10,437	13.66	80
3,500		10,343		12.82	81
5,000	247	2,867		14.50	82
		5,696		9.75	83
32,835				29.56	84
15,000			9,000	16.74	85
36,000				18.87	86
19,000				11.49	87
31,000		699		16.71	88
		10		9.27	89
50,000				28.65	90
17,000		2,066		12.20	91
12,000	1,500	3,000	1,000	8.67	92
35,000				23.94	93
60,000		4,400		33.44	94
		9,629	46,500	50.37	95
8,000				7.77	96
5,000				11.00	97
1,500			31,816	16.74	98
41,000		6,328		23.60	99
11,000	1,000	1,000	5,126	8.92	100
15,000			7,000	31.14	101
45,000		3		29.19	102
66,980	15,438		55,673	86.63	103
				11.33	104
10,000	3,308			8.89	105

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TABLE NO. 11—ASSESSED VALUATION OF PROPERTY; BASIS

No. in order of population	CITY	Taxable Valuation			
		Total	Real property	Personal property	Railroad property
	Grand total	$ 346,524,798	$ 177,211,475	$ 47,271,084	$ 6,426,762
1	Des Moines	42,930,039	25,848,785	6,291,405	179,415
2	Sioux City	20,648,365	11,196,852	3,998,229	264,208
3	Davenport	26,536,570	20,930,930	5,317,790	235,040
4	Dubuque	32,863,390	23,985,890	8,422,790	377,600
5	Cedar Rapids	12,073,735	8,347,107	1,260,009	360,583
6	Waterloo	10,291,409	5,295,772	1,193,755	225,018
7	Council Bluffs	8,452,148	3,900,296	1,351,562	445,044
8	Clinton	6,298,284	3,035,238	478,339	118,219
9	Burlington	7,580,259	3,762,040	1,031,355	83,772
10	Ottumwa	5,940,949	2,742,160	1,091,691	97,651
11	Fort Dodge	5,763,285	3,278,520	650,180	94,915
12	Mason City	4,771,564	3,078,931	488,720	193,426
13	Marshalltown	4,556,947	1,901,492	366,678	65,292
14	Muscatine	6,926,170	4,035,320	1,231,570	139,557
15	Keokuk	4,342,617	2,501,355	643,990	77,392
16	Boone	2,763,957	1,129,386	238,405	78,138
17	Iowa City	4,754,159	2,033,877	412,044	186,744
18	Oskaloosa	4,153,824	1,804,798	528,317	54,604
19	Fort Madison	1,674,844	1,052,040	211,535	168,068
20	Centerville	1,608,383	697,837	159,367	38,987
21	Creston	1,904,890	854,254	248,880	44,959
22	Oelwein	1,210,209	644,109	131,111	34,168
23	Charles City	2,442,561	1,025,301	294,661	52,346
24	Cedar Falls	2,725,648	913,068	160,347	72,698
25	Fairfield	2,345,341	746,956	215,992	30,810
26	Webster City	2,292,115	910,982	201,533	79,248
27	Shenandoah	2,007,174	713,692	----------	----------
28	Clarinda	1,845,147	520,440	180,786	27,051
29	Cherokee	1,554,638	595,464	143,461	27,762
30	Red Oak	10,392,984	6,041,684	1,011,286	433,260
31	Perry	1,314,024	682,192	114,829	29,113
32	Chariton	3,684,496	2,424,748	545,880	150,192
33	Newton	2,112,239	812,490	192,029	----------
34	Albia	1,126,418	517,616	99,550	56,897
35	Ames	1,864,008	984,784	153,204	54,629
36	Le Mars	1,563,394	581,872	163,384	28,193
37	Grinnell	3,234,322	839,769	182,795	19,086
38	Atlantic	1,778,367	671,673	129,281	27,212
39	Marion	1,458,818	657,034	97,774	41,627
40	Washington	2,928,778	755,497	190,000	42,739
41	Glenwood	1,326,572	921,392	----------	----------
42	Spencer	1,474,557	600,835	146,433	37,264
43	Estherville	1,148,737	554,566	178,674	34,712
44	Mount Pleasant	2,274,567	435,879	195,822	26,452
45	Vinton	2,518,564	447,380	137,107	17,328
46	Eagle Grove	944,813	365,634	112,219	55,493
47	Carroll	847,235	421,939	105,167	31,495
48	Decorah	1,692,618	567,163	158,888	13,994
49	Maquoketa	1,730,024	451,686	157,109	5,967
50	Missouri Valley	749,475	476,309	273,166	----------
51	Knoxville	1,765,899	369,550	158,771	26,580
52	Iowa Falls	1,645,088	533,495	182,215	54,222

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OF ASSESSMENT AND GENERAL PROPERTY TAXES LEVIED

of Property		Basis of Assessment in Practice		General Property Taxes Levied for Municipal Purposes			Per Capita		
					Mills Levied				
Telephone, telegraph and express companies	Monies and credits (taxed full value 5 mills on the dollar)	Personal property	Real property	Total amount	On general property	For road purposes, agricultural lands	Total taxable valuation	Tax levy for municipal purposes	No. in order of population
$ 778,194	$ 114,836,283	--------	--------	$ 7,512,898	--------	--------	$ 408.24	$ 8.85	
62,225	10,548,209	.25	.25	1,132,203	43.4	5.0	406.33	10.71	1
109,307	5,079,769	.25	.25	585,605	39.8	--------	334.26	9.48	2
52,810	--------	.50	.50	576,325	36.0	5.0	547.34	11.89	3
77,110	--------	1.00	1.00	460,087	14.0	--------	786.29	11.01	4
--------	2,106,036	.25	.25	368,150	39.8	5.0	296.89	9.05	5
19,769	3,557,095	.25	.25	299,891	40.7	5.0	310.95	9.07	6
22,382	2,732,864	.25	.25	318,500	61.5	5.0	269.57	10.16	7
19,788	2,646,700	.25	.25	217,448	64.0	5.0	241.34	8.33	8
15,356	2,687,736	.25	.25	228,282	46.9	5.0	312.45	9.41	9
15,925	1,993,522	.25	.25	168,182	48.0	5.0	260.33	7.49	10
22,650	1,727,120	.25	.25	161,392	38.5	5.0	297.51	8.33	11
6,253	1,004,234	.25	.25	186,690	51.5	5.0	278.19	10.89	12
24,328	2,199,157	.25	.25	108,250	43.0	5.0	283.69	6.73	13
19,453	1,500,270	.50	.50	131,572	24.2	5.0	436.29	8.29	14
7,650	1,112,230	.25	.25	133,008	42.0	5.0	284.97	8.72	15
5,700	1,312,328	.25	.25	63,935	42.5	5.0	225.57	5.22	16
28,144	2,093,350	.25	.25	119,103	51.9	5.0	395.98	9.89	17
13,675	1,752,430	.25	.25	82,946	46.5	5.0	383.02	7.69	18
6,592	236,609	.25	.25	70,770	52.5	5.0	170.97	7.22	19
2,677	709,515	.25	.25	38,193	42.5	--------	206.12	4.89	20
3,712	753,085	.25	.25	36,016	42.8	--------	251.57	4.76	21
3,745	397,076	.25	.25	37,821	46.4	5.0	169.57	5.29	22
2,483	1,067,370	.25	.25	44,766	32.1	5.0	383.36	7.02	23
5,758	1,573,777	.25	.25	44,936	34.7	5.0	434.31	7.15	24
1,837	1,349,746	.25	.25	37,071	37.5	5.0	383.66	6.07	25
5,334	1,095,018	.25	.25	26,447	40.5	5.0	392.88	4.53	26
--------	1,293,482	.25	.25	33,543	47.0	5.0	357.84	5.95	27
2,004	1,114,866	.25	.25	22,794	42.5	5.0	328.09	4.05	28
1,251	786,700	.25	.25	32,967	46.5	5.0	276.43	5.89	29
30,263	2,876,491	.25	.25	31,315	32.6	5.0	1,855.55	5.59	30
4,208	484,582	.25	.25	43,700	37.0	5.0	241.05	8.01	31
7,664	556,012	.25	.25	33,241	46.5	3.0	512.79	6.35	32
30,510	1,077,310	.25	.25	59,829	52.5	5.0	408.95	11.58	33
--------	452,355	.25	.25	31,295	44.0	5.0	219.25	6.09	34
5,785	665,606	.25	.25	60,261	57.5	5.0	366.14	11.83	35
1,945	788,000	.25	.25	32,969	40.0	3.0	308.36	6.50	36
3,507	2,189,165	.25	.25	56,278	--------	--------	639.07	11.11	37
1,246	948,955	.25	.25	34,668	44.8	5.0	352.92	6.88	38
3,960	658,423	.25	.25	37,214	40.0	4.5	312.04	7.96	39
2,008	1,938,534	.25	.25	39,753	41.0	5.0	644.49	8.53	40
--------	405,180	.25	.25	15,782	45.5	5.0	305.45	3.63	41
--------	690,025	.25	.25	26,305	39.5	5.0	350.47	6.29	42
2,268	378,617	.25	.25	31,500	--------	--------	278.61	7.64	43
1,832	1,614,582	.25	.25	34,807	31.5	5.0	556.26	8.51	44
2,274	1,914,475	.25	.25	24,923	34.3	5.0	621.41	6.15	45
3,567	407,900	.25	.25	24,982	51.3	5.0	233.98	6.19	46
3,560	285,074	.25	.25	26,936	51.5	5.0	210.18	6.68	47
879	951,694	.25	.25	28,898	45.5	5.0	419.90	7.19	48
112	1,115,150	.25	.25	14,466	29.0	5.0	458.15	3.89	49
--------	--------	.25	.25	18,976	41.0	5.0	199.11	5.04	50
1,273	1,209,725	.25	.25	31,633	59.0	5.0	472.04	8.46	51
2,861	922,295	.25	.25	32,237	44.6	5.0	442.70	8.69	52

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TABLE NO. 11—(Continued)—ASSESSED VALUATION OF PROPERTY;

No. in order of population	CITY	Taxable Valuation			
		Total	Real property	Personal property	Railroad property
53	Independence	1,984,462	532,926	196,012	18,274
54	Belle Plaine	750,341	389,033	96,778	38,314
55	Algona	1,564,568	421,224	121,326	37,151
56	Waverly	1,793,354	662,279	137,871	58,091
57	Indianola	2,679,507	554,990	163,093	16,953
58	Denison	1,652,257	483,089	130,863	52,926
59	Sheldon	752,057	323,478	126,728	42,226
60	Cresco	760,396	434,547	166,301	12,569
61	Anamosa	690,887	257,373	86,038	23,294
62	Storm Lake	2,323,512	603,111	154,502	25,571
63	Jefferson	565,965	399,971	118,439	45,675
64	Manchester	1,371,601	417,225	143,417	22,980
65	Pella	2,165,058	321,704	133,769	----------
66	Valley Junction	469,875	314,125	45,875	9,935
67	Hampton	1,348,074	475,431	127,879	67,876
68	Winterset	584,774	443,000	141,774	----------
69	Harlan	1,323,576	394,579	116,550	18,196
70	Osage	3,677,903	420,153	167,152	19,059
71	Clear Lake	1,014,252	360,415	59,272	27,292
72	Eldora	1,837,450	337,756	122,405	36,395
73	Osceola	1,171,854	299,529	74,208	28,921
74	Mystic	273,623	110,918	30,726	20,828
75	Nevada	1,211,905	312,467	104,010	27,028
76	New Hampton	1,391,275	323,135	131,512	18,112
77	Emmetsburg	954,968	341,826	109,475	34,106
78	Tama	666,100	262,975	83,772	46,111
79	Colfax	488,928	213,367	66,858	14,769
80	Clarion	952,827	389,345	94,318	81,600
81	Sac City	1,028,851	390,156	126,603	12,212
82	Bloomfield	1,179,082	290,389	69,616	15,127
83	Lake City	589,827	203,646	68,246	19,548
84	Onawa	589,452	272,556	63,670	47,419
85	Hamburg	759,069	189,407	93,192	19,839
86	Leon	802,570	234,409	86,303	27,372
87	Tipton	1,665,802	318,920	109,664	13,923
88	Waukon	1,086,570	328,985	103,343	16,316
89	Monticello	1,335,211	236,379	206,107	----------
90	Seymour	566,594	180,417	59,457	25,866
91	Forest City	605,495	257,123	80,056	17,273
92	Villisca	1,068,568	193,581	87,854	15,584
93	Sigourney	1,194,246	322,583	95,156	24,452
94	Ida Grove	1,378,175	374,976	78,493	11,337
95	Audubon	2,224,547	324,694	128,202	12,586
96	Humboldt	1,150,448	322,145	124,320	19,972
97	Hawarden	686,407	189,660	97,829	42,736
98	Marengo	2,316,819	876,672	176,334	4,000
99	Rock Rapids	982,131	466,932	----------	67,736
100	Eldon	271,781	142,261	27,150	19,020
101	Bedford	1,289,181	213,322	147,580	6,033
102	Corning	1,362,805	229,360	74,596	6,514
103	Stuart	1,777,265	830,020	190,196	35,184
104	What Cheer	521,262	149,740	56,761	20,045
105	Toledo	1,015,573	274,592	90,348	23,216

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BASIS OF ASSESSMENT AND GENERAL PROPERTY TAXES LEVIED

of Property		Basis of Assessment in Practice		General Property Taxes Levied for Municipal Purposes			Per Capita		
					Mills Levied				
Telephone, telegraph and express companies	Monies and credits (taxed full value 5 mills on the dollar)	Personal property	Real property	Total amount	On general property	For road purposes, agricultural lands	Total taxable valuation	Tax levy for municipal purposes	No. in order of population
----------	1,237,250	.25	.25	22,416	30.0	5.0	511.66	6.09	53
8,266	217,950	.25	.25	25,820	49.9	5.0	204.56	7.04	54
3,349	981,488	.25	.25	29,478	45.0	5.0	435.17	8.20	55
2,838	932,275	.25	.25	24,505	28.5	5.0	503.61	6.88	56
3,317	1,941,154	.25	.25	33,812	53.9	5.0	766.07	9.67	57
1,909	983,470	.25	.25	34,826	48.4	5.0	478.22	10.09	58
1,444	258,181	.25	.25	22,569	46.0	5.0	226.32	6.79	59
877	146,102	.25	.25	17,813	48.0	5.0	237.69	5.56	60
2,407	321,775	.25	.25	20,741	44.5	5.0	216.30	6.49	61
3,803	1,536,525	.25	.25	30,863	35.6	5.0	737.39	9.79	62
1,880	----------	.25	.25	27,740	52.0	5.0	180.82	8.86	63
1,106	786,873	.25	.25	19,923	33.0	5.0	442.16	6.42	64
----------	1,709,585	.25	.25	27,655	--------	5.0	699.31	8.99	65
1,440	98,500	.25	.25	17,200	43.0	5.0	155.31	5.68	66
2,888	674,000	.25	.25	9,305	--------	5.0	445.64	3.07	67
----------	----------	.25	.25	19,182	31.0	5.0	204.47	6.71	68
1,363	792,888	.25	.25	20,134	40.5	5.0	468.52	7.13	69
1,533	3,070,006	.25	.25	15,555	19.5	5.0	1,319.89	5.59	70
4,473	562,800	.25	.25	22,226	48.5	5.0	370.02	8.11	71
7,889	1,333,005	.25	.25	19,775	39.0	5.0	675.53	7.27	72
2,428	766,768	.25	.25	20,125	45.7	5.0	431.78	7.41	73
335	74,816	.25	.25	3,203	21.5	5.0	101.53	1.19	74
1,084	767,316	.25	.25	18,114	39.8	5.0	450.62	6.22	75
1,116	917,400	.25	.25	17,925	44.0	5.0	522.25	6.73	76
5,394	464,167	.25	.25	20,328	36.0	5.0	360.77	7.61	77
2,094	271,148	.25	.25	25,425	67.5	5.0	254.14	9.70	78
2,371	191,563	.25	.25	12,319	36.0	5.0	187.54	4.72	79
4,564	383,000	.25	.25	17,275	40.5	5.0	373.21	6.77	80
1,680	468,200	.25	.25	20,286	--------	5.0	408.11	8.05	81
3,450	800,500	.25	.25	16,880	44.1	5.0	516.69	7.39	82
1,127	297,260	.25	.25	11,978	37.5	5.0	265.21	5.39	83
1,527	204,280	.25	.25	17,749	55.0	5.0	266.71	8.03	84
2,399	454,232	.25	.25	10,280	33.5	5.0	344.41	4.66	85
1,271	453,215	.25	.25	19,839	63.0	5.0	364.97	9.02	86
711	1,222,584	.25	.25	15,786	35.5	5.0	765.54	7.25	87
2,776	635,150	.25	.25	13,612	30.0	5.0	501.18	6.25	88
----------	892,825	.25	.25	17,891	36.5	5.0	618.91	8.29	89
734	300,120	.25	.25	9,334	33.0	5.0	264.02	4.35	90
3,261	247,782	.25	.25	13,498	40.0	5.0	283.60	6.32	91
1,293	770,256	.25	.25	11,315	40.0	5.0	501.20	5.31	92
579	751,476	.25	.25	18,059	39.0	5.0	567.07	8.56	93
569	912,800	.25	.25	19,768	42.5	5.0	659.41	9.46	94
2,097	1,756,968	.25	.25	8,280	32.5	--------	1,132.41	4.06	95
1,261	682,750	.25	.25	15,019	36.0	5.0	558.19	7.29	96
2,714	353,468	.25	.25	11,951	42.5	5.0	335.65	5.84	97
550	1,259,263	.25	.25	18,148	--------	5.0	1,067.44	8.70	98
1,695	445,768	.25	.25	22,437	48.0	5.0	483.71	11.04	99
938	82,412	.25	.25	5,133	39.5	5.0	133.88	2.52	100
1,122	921,124	.25	.25	25,843	57.5	5.0	661.11	13.25	101
584	1,051,751	.25	.25	12,284	39.5	5.0	723.35	6.57	102
4,500	717,365	.25	.25	16,764	63.2	5.0	961.20	9.07	103
2,477	292,139	.25	.25	9,145	32.9	5.0	302.89	5.31	104
1,071	626,346	.25	.25	16,511	43.5	5.0	590.11	9.59	105

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TABLE NO. 12—VALUE OF MUNICIPAL

No. in order of population	CITY	Total value of municipal possessions	Municipal Buildings: Land and buildings	Municipal Buildings: Furniture and other property	Police Department: Land, buildings, apparatus and other property	Fire Department: Land, buildings, apparatus and other property	Equipment of streets and alleys
	Grand total	$41,865,579	$ 3,316,689	$ 273,743	$ 396,720	$ 2,425,571	$287,035
1	Des Moines	5,625,063	593,132	----------	150,000	237,693	--------
2	Sioux City	2,497,832	126,000	22,000	52,000	180,000	--------
3	Davenport	2,105,400	180,000	69,000	43,000	204,900	20,000
4	Dubuque	1,510,350	20,000	3,200	13,000	237,000	20,000
5	Cedar Rapids	3,060,312	423,485	6,000	20,820	145,141	21,972
6	Waterloo	2,077,068	70,000	20,000	7,000	82,000	10,000
7	Council Bluffs	2,731,300	22,000	5,500	32,000	180,000	5,000
8	Clinton	601,777	95,551	27,079	497	66,918	5,232
9	Burlington	499,412	15,000	3,000	4,000	156,100	7,700
10	Ottumwa	1,228,676	15,000	2,700	8,510	57,794	2,668
11	Fort Dodge	1,623,000	147,000	18,000	3,000	25,000	--------
12	Mason City	1,569,370	178,000	5,303	2,443	72,395	3,729
13	Marshalltown	596,000	10,000	500	3,000	35,000	3,000
14	Muscatine	1,079,500	185,000	5,000	2,000	75,000	--------
15	Keokuk	305,100	40,000	2,500	4,700	45,800	6,100
16	Boone	502,300	20,000	1,100	600	11,700	2,000
17	Iowa City	833,300	25,000	3,300	9,000	21,500	7,500
18	Oskaloosa	255,000	69,000	6,000	13,500	28,300	400
19	Fort Madison	159,800	7,000	900	400	30,000	1,000
20	Centerville	86,710	11,000	1,000	----------	14,000	5,210
21	Creston	91,250	1,000	250	----------	20,000	--------
22	Oelwein	218,600	25,000	2,000	100	10,000	4,500
23	Charles City	382,985	21,300	2,708	----------	15,325	4,852
24	Cedar Falls	488,903	11,500	300	----------	9,000	1,800
25	Fairfield	378,250	4,750	700	3,000	14,000	1,800
26	Webster City	616,400	15,000	1,500	----------	23,500	600
27	Shenandoah	152,100	1,300	----------	----------	7,000	2,500
28	Clarinda	162,300	35,000	5,000	----------	15,000	1,000
29	Cherokee	154,775	20,000	1,500	300	11,000	375
30	Red Oak	287,175	----------	575	1,800	8,500	10,500
31	Perry	325,000	5,000	3,500	500	30,000	10,000
32	Chariton	225,000	40,550	900	----------	12,900	350
33	Newton	331,415	6,000	1,000	----------	8,915	2,000
34	Albia	148,600	11,300	200	300	7,100	500
35	Ames	512,400	70,000	1,500	200	9,500	1,200
36	Le Mars	49,100	7,700	1,000	500	9,250	1,550
37	Grinnell	222,661	9,000	1,000	----------	7,000	1,500
38	Atlantic	270,150	42,000	----------	100	4,000	350
39	Marion	68,250	10,000	250	100	9,000	800
40	Washington	180,400	5,500	300	----------	5,000	--------
41	Glenwood	59,100	3,000	100	----------	3,500	--------
42	Spencer	213,327	4,000	300	----------	13,100	8,000
43	Estherville	324,980	14,350	780	----------	4,850	--------
44	Mount Pleasant	311,000	6,000	500	----------	10,000	3,000
45	Vinton	249,886	9,598	650	----------	4,451	--------
46	Eagle Grove	143,700	24,000	3,000	400	4,500	--------
47	Carroll	116,475	20,000	500	----------	3,450	2,400
48	Decorah	110,010	15,775	1,275	400	3,060	--------
49	Maquoketa	156,250	12,500	10,000	----------	5,500	3,000
50	Missouri Valley	170,000	56,500	500	----------	9,500	500
51	Knoxville	181,900	20,000	400	----------	1,500	--------
52	Iowa Falls	166,200	50,000	500	----------	10,500	700

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POSSESSIONS AT CLOSE OF YEAR

Bridges	Markets and public scales	Cemeteries	City electric lights	City water works	Libraries: Land, buildings, books, furniture and apparatus	Parks: Land and other property	Hospitals, docks, wharves and miscellaneous	No. in order of population
$4,139,012	$ 236,804	$ 783,991	$ 2,035,579	$13,723,018	$ 4,107,865	$ 3,945,615	$ 1,552,438	
1,397,890	130,000	241,500	----------	----------	475,000	2,009,500	390,348	1
260,000	500	20,000	20,000	1,117,075	141,000	315,757	243,500	2
----------	----------	25,000	----------	----------	211,000	1,102,500	250,000	3
----------	6,000	----------	----------	850,000	158,000	200,150	3,000	4
477,876	250	250	----------	1,065,682	260,000	460,200	178,636	5
388,068	----------	----------	----------	850,000	125,000	525,000	----------	6
216,000	10,300	----------	----------	1,250,000	185,000	818,000	7,500	7
10,000	----------	----------	----------	----------	92,000	300,000	4,500	8
50,000	6,854	----------	----------	----------	105,880	150,000	878	9
173,000	200	----------	----------	747,562	85,344	43,898	92,000	10
260,000	10,000	----------	----------	840,000	70,000	250,000	----------	11
131,113	10,000	----------	----------	499,985	95,386	570,809	207	12
135,000	300	----------	26,000	336,000	41,200	5,000	----------	13
75,000	2,500	90,000	----------	500,000	50,000	50,000	45,000	14
12,000	15,000	35,000	----------	----------	37,000	81,000	26,000	15
9,600	----------	----------	----------	355,000	45.800	56,500	----------	16
350,000	9,000	25,000	----------	----------	78,000	300,000	5,000	17
----------	8,000	----------	----------	----------	45,000	81,000	3,800	18
----------	300	6,000	----------	----------	37,000	75,000	----------	19
----------	500	20,000	----------	----------	35,000	----------	----------	20
----------	----------	10,000	30,000	----------	----------	26,000	4,000	21
----------	----------	12,000	----------	130,000	15,000	20,000	----------	22
1,500	----------	----------	----------	150,000	27,300	160,000	----------	23
122,165	----------	7,478	97,400	152,860	30,800	15,600	40,000	24
----------	350	2,500	15,000	175,000	100,000	61,150	----------	25
----------	10,000	17,000	138,300	80,000	315,000	15,500	----------	26
----------	300	----------	----------	100,000	21,000	20,000	----------	27
----------	300	10,000	----------	55,000	21,000	20,000	----------	28
----------	----------	----------	----------	95,000	25,800	800	----------	29
6,000	----------	10,000	----------	135,000	13,500	101,300	----------	30
5,000	----------	40,000	----------	140,000	20,000	26,000	45,000	31
----------	----------	----------	----------	150,000	19,500	800	----------	32
----------	4,000	5,000	148,000	121,500	21,000	14,000	----------	33
2,000	----------	----------	----------	106,600	16,000	4,600	----------	34
----------	----------	10,000	200,000	100,000	40,000	----------	80,000	35
----------	----------	----------	----------	----------	17,500	11,350	250	36
----------	----------	25,000	----------	121,661	36,000	10,000	11,500	37
----------	200	----------	100,000	100,000	16,000	7,500	----------	38
----------	----------	17,000	----------	----------	25,000	6,100	----------	39
----------	----------	----------	20,000	120,500	22,000	7,100	----------	40
10,000	----------	----------	----------	----------	35,000	7,500	----------	41
----------	600	12,000	109,064	44,807	16,456	5,000	----------	42
----------	----------	----------	68,000	175,000	12,000	50,000	----------	43
----------	7,000	21,000	94,000	120,000	31,500	18,000	----------	44
----------	----------	----------	95,910	96,777	31,949	8,000	2,551	45
----------	----------	10,000	----------	60,000	15,500	26,300	----------	46
----------	----------	4,625	----------	68,000	16,500	1,000	----------	47
12,000	----------	----------	----------	75,000	----------	2,500	----------	48
----------	750	----------	----------	100,000	18,500	6,000	----------	49
----------	----------	----------	----------	60,000	26,000	17,000	----------	50
----------	----------	4,000	----------	110,000	21,000	10,000	15,000	51
----------	----------	----------	----------	----------	68,000	36,500	----------	52

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TABLE NO. 12—(Continued)—VALUE OF

No. in order of population	CITY	Total value of municipal possessions	Municipal Buildings: Land and buildings	Municipal Buildings: Furniture and other property	Police Department: Land, buildings, apparatus and other property	Fire Department: Land, buildings, apparatus and other property	Equipment of streets and alleys
53	Independence	290,000	54,850	450	----------	3,200	500
54	Belle Plaine	61,842	3,868	875	----------	11,419	680
55	Algona	141,000	14,900	5,000	----------	5,500	--------
56	Waverly	270,400	13,450	1,000	850	7,800	2,300
57	Indianola	191,635	----------	500	----------	3,000	1,850
58	Denison	179,140	12,500	2,000	5,000	8,500	3,500
59	Sheldon	62,373	5,000	----------	----------	2,500	1,673
60	Cresco	24,400	1,000	500	----------	----------	--------
61	Anamosa	129,750	10,000	250	----------	8,000	1,500
62	Storm Lake	106,800	----------	----------	----------	2,200	1,400
63	Jefferson	234,100	17,000	100	----------	----------	1,500
64	Manchester	174,050	15,000	1,500	1,050	8,000	65,000
65	Pella	162,104	32,500	600	----------	1,434	570
66	Valley Junction	62,901	5,000	185	----------	1,876	840
67	Hampton	67,000	----------	----------	----------	3,000	--------
68	Winterset	136,000	----------	----------	----------	----------	--------
69	Harlan	114,969	7,500	600	----------	7,500	--------
70	Osage	87,285	3,500	345	----------	2,500	2,629
71	Clear Lake	8,000	8,000	----------	----------	----------	--------
72	Eldora	133,500	5,000	----------	----------	2,500	2,000
73	Osceola	111,000	6,000	----------	----------	4,000	--------
74	Mystic	21,875	4,000	1,200	100	500	5,000
75	Nevada	98,200	2,000	200	1,500	3,000	--------
76	New Hampton	120,500	18,000	----------	----------	25,000	500
77	Emmetsburg	136,500	15,000	----------	----------	6,500	2,000
78	Tama	108,230	10,000	500	200	4,000	600
79	Colfax	59,700	6,850	900	4,700	----------	--------
80	Clarion	57,500	6,000	200	----------	4,000	3,500
81	Sac City	61,056	4,270	950	----------	2,500	826
82	Bloomfield	81,675	3,700	500	1,025	7,150	2,700
83	Lake City	69,300	1,200	50	----------	2,000	1,450
84	Onawa	53,200	20,000	1,000	----------	1,500	--------
85	Hamburg	67,500	7,500	----------	1,000	1,500	--------
86	Leon	44,200	----------	200	----------	3,000	--------
87	Tipton	82,400	6,000	----------	----------	3,400	--------
88	Waukon	99,000	10,000	1,000	----------	1,000	500
89	Monticello	99,350	2,600	250	500	2,500	500
90	Seymour	64,975	500	50	525	1,500	400
91	Forest City	57,154	----------	175	----------	5,300	679
92	Villisca	50,000	4,000	150	----------	2,500	250
93	Sigourney	41,000	4,000	----------	----------	2,000	--------
94	Ida Grove	93,000	9,000	2,000	----------	2,500	--------
95	Audubon	153,000	8,000	500	----------	3,500	500
96	Humboldt	123,300	19,000	300	----------	7,000	300
97	Hawarden	106,973	25,230	2,543	----------	2,000	200
98	Marengo	74,800	4,800	100	----------	2,500	--------
99	Rock Rapids	198,900	11,000	700	1,800	5,500	3,800
100	Eldon	47,950	1,000	50	----------	1,000	--------
101	Bedford	49,500	10,000	300	----------	2,500	200
102	Corning	205,000	6,000	300	----------	2,500	--------
103	Stuart	167,600	18,000	600	1,300	10,000	1,500
104	What Cheer	30,830	4,180	150	----------	5,900	--------
105	Toledo	59,350	30,000	200	----------	4,250	400

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MUNICIPAL POSSESSIONS AT CLOSE OF YEAR

Bridges	Markets and public scales	Cemeteries	City electric lights	City water works	Libraries: Land, buildings, books, furniture and apparatus	Parks: Land and other property	Hospitals, docks, wharves and miscellaneous	No. in order of population
			120,000	95,000	8,000	8,000		53
				45,000				54
			50,000	35,000	21,000	10,000		55
6,000			140,000	70,000	19,000	10,000		56
		1,000	89,485	63,350	15,500	16,950		57
			70,869	40,000	25,000	10,000	1,771	58
		10,000				43,200		59
			11,400	13,000				60
				60,000	32,000	18,000		61
				50,000	15,500	37,700		62
				150,000	23,000	35,000	7,500	63
				60,000	20,000	3,500		64
				85,000	22,000	20,000		65
				55,000				66
				35,000	29,000			67
			35,000	76,000	15,000	10,000		68
			45,551	45,318	7,000	1,500		69
		5,000		42,081	25,550		5,680	70
								71
			1,000	50,000	20,000	3,000	50,000	72
		4,000		75,000	16,000	6,000		73
9,000		2,075						74
		10,000		50,000	22,000	9,500		75
				60,000	12,000	5,000		76
				65,000	19,000	29,000		77
2,500		2,563	2,300	41,500	16,500	4,500	23,067	78
				36,000	11,300			79
		2,000		18,000	18,000	5,800		80
				34,260	13,000	5,250		81
500		2,300	30,300	15,000	18,500			82
3,500		3,000	2,000	16,000	10,000	30,100		83
			15,000	10,000	5,700			84
		10,000		30,000	10,000	7,500		85
					41,000			86
	3,000		25,000	45,000				87
				75,000		11,500		88
500	500	10,000		50,000	19,500	12,500		89
		1,500	25,000	32,000		800	2,700	90
				43,000	8,000			91
	100	10,000		28,000		5,000		92
				30,000	5,000			93
			70,500			8,000	1,000	94
				125,000	15,500			95
				41,000	15,700	40,000		96
8,000		8,000		50,000	9,000	2,000		97
				30,000		37,400		98
3,000		14,000	96,500	35,000	13,500	3,000	11,100	99
		1,200		35,000	9,700			100
		2,500		20,000	14,000			101
				100,000	7,000	10,000		102
1,800		4,500	44,000	65,000	13,000	7,900		103
				20,000		600		104
				24,500				105

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TABLE NO. 13—SUPPLEMENTARY INFORMATION; GIVING

No. in order of population	CITY	Mayor	City manager or auditor	Clerk	Assistant clerk	Treasurer	Engineer	Assistant engineer	Solicitor, city attorney
1	Des Moines	$ 3,500	$ 2,200	$ 2,387		$ 2,000	$ 3,000		$ 2,500
2	Sioux City	3,500	2,000	1,800	$ 900	2,000	2,400		3,000
3	Davenport	1,500		2,400		2,700	2,400	1,650	2,700
4	Dubuque	1,400	1,540	1,540	1,320	1,760	2,200	1,650	1,980
5	Cedar Rapids	3,000	2,000	2,400	1,140	2,100	2,300	1,740	3,000
6	Waterloo	2,000	2,000			75	2,500	1,500	1,500
7	Council Bluffs	1,800	1,200	1,500	1,200	1,200	1,800	1,680	1,500
8	Clinton	1,000	600	1,200	1,020	1,200	1,500		1,000
9	Burlington	2,500	1,400	1,400		1,300	1,800		2,000
10	Ottumwa	2,100	1,200	1,200	300	300	1,200	900	1,800
11	Fort Dodge	2,500		1,800		500	1,800		1,500
12	Mason City	2,500		2,000		125	2,100		1,500
13	Marshalltown	2,400		1,500		300	1,800	1,500	1,200
14	Muscatine	500		1,500		400	1,800		1,200
15	Keokuk	2,100		1,950		5	1,740	840	1,320
16	Boone	1,000		1,600		50	1,200		600
17	Iowa City	1,200		1,000	360	200	1,800	1,200	750
18	Oskaloosa	1,200		900		300	1,200		900
19	Fort Madison	300		900		200			300
20	Centerville	1,200		1,080		50			100
21	Creston	600		300		200			480
22	Oelwein	350		840	300	50	1,200		200
23	Charles City	1		1,200		25	1,200		300
24	Cedar Falls	500		720			600		300
25	Fairfield	300		600		125			250
26	Webster City		*1,800	1,000		40			600
27	Shenandoah	225		1,080		100			100
28	Clarinda	450	*2,000	960					300
29	Cherokee	300		600		240			300
30	Red Oak	200		300		200	1,100		
31	Perry	1,200		1,200	840	50	600		600
32	Chariton	50		840	540	300			
33	Newton	400	1,500	1,500		25	1,620	400	
34	Albia	300		960		100	1,320	900	300
35	Ames	300	900	900		50	1,800		250
36	Le Mars	300		480		679			150
37	Grinnell	300		1,200	900	100			300
38	Atlantic	50		720		150			100
39	Marion	200		420		250			250
40	Washington	600		720		120			250
41	Glenwood	120		250		120			50
42	Spencer	400		420		75			50
43	Estherville	25		600		50			240
44	Mount Pleasant	300	*1,680	300		100			200
45	Vinton	200		300					
46	Eagle Grove	150		720		1			
47	Carroll	300		500		100		1,680	1,200
48	Decorah	100		900		100			250
49	Maquoketa	400		500					300
50	Missouri Valley	500		360					
51	Knoxville	300		1,200		24			300
52	Iowa Falls	100	*1,800			35			150
53	Independence	300		300		100			25

*City manager.

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SALARIES OF HEADS OF DEPARTMENTS, AND EMPLOYES

Marshal	Street commissioner	Weighmaster	Physician	Health officer	Councilmen		Chief fire department	Assistant chief fire department	Firemen		Police or municipal judge	No. in order of population
					Number	Salary of each			Number	Salary of each		
-------	$ 3,000	-------	$ 3,000	-------	4	$ 3,000	$ 3,000	$ 2,160	98	$ 1,400	$ 2,500	1
$ 1,800	1,500	$ 900	720	$ 1,500	4	3,000	1,800	1,500	68	1,200	900	2
2,220	1,920	-------	900	1,320	8	300	2,220	1,800	52	1,320	1,500	3
1,620	1,320	900	660	-------	7	300	1,620	1,200	49	-------	-------	4
1,980	1,700	840	1,200	1,700	4	2,500	1,980	1,500	42	1,140	3,000	5
1,680	1,800	-------	-------	1,200	6	250	1,680	1,440	32	1,150	1,200	6
1,800	1,500	960	500	250	8	250	1,800	1,380	25	1,200	1,000	7
1,440	1,080	-------	-------	200	9	240	1,680	1,500	18	1,320	2,000	8
1,080	1,080	900	600	900	4	1,800	1,460	1,260	14	1,000	1,200	9
1,446	1,350	-------	984	1,122	2	1,800	1,443	1,155	13	1,060	900	10
1,600	1,600	-------	-------	-------	2	2,000	1,600	1,380	11	1,100	960	11
1,800	1,500	-------	-------	1,200	2	2,000	1,560	-------	20	1,200	600	12
1,200	-------	-------	600	-------	2	1,920	1,200	1,110	9	960	-------	13
1,200	1,200	720	600	300	8	300	1,200	1,080	11	1,000	100	14
1,320	1,350	900	-------	810	2	1,680	1,140	-------	9	960	1,050	15
1,380	720	-------	-------	300	7	350	1,200	75	4	1,080	-------	16
1,200	1,000	-------	-------	150	7	30	1,500	1,000	2	900	-------	17
-------	-------	240	-------	-------	7	50	-------	-------	6	1,080	-------	18
1,500	1,500	-------	150	-------	8	50	1,200	1,140	7	1,080	-------	19
1,020	1,080	-------	50	-------	5	50	50	-------	8	-------	-------	20
900	900	-------	75	-------	7	24	360	120	----	-------	-------	21
900	1,080	-------	-------	50	6	50	60	-------	2	570	2,000	22
1,020	1,125	-------	-------	-------	6	50	1,200	-------	1	1,200	-------	23
900	840	-------	50	-------	6	24	-------	-------	3	900	-------	24
900	600	-------	-------	25	6	50	-------	-------	10	-------	-------	25
-------	-------	780	25	-------	3	-------	960	-------	----	-------	200	26
900	960	-------	-------	-------	5	32	100	60	----	-------	1,000	27
960	960	-------	-------	100	4	50	100	-------	----	-------	-------	28
1,080	1,200	-------	-------	65	5	50	60	-------	----	-------	-------	29
1,080	1,200	-------	-------	600	5	32	100	25	3	960	-------	30
900	1,080	-------	125	-------	5	50	50	-------	----	-------	1,000	31
780	840	-------	-------	50	5	24	-------	-------	----	-------	-------	32
1,200	1,080	-------	25	-------	6	50	-------	-------	2	1,200	-------	33
960	960	-------	100	-------	6	50	100	-------	----	-------	-------	34
1,500	1,500	-------	-------	125	6	50	-------	-------	1	1,080	-------	35
1,020	960	-------	100	-------	5	50	100	25	----	-------	-------	36
1,080	840	-------	-------	300	6	39	150	-------	2	1,080	2,000	37
960	-------	-------	-------	100	6	50	1,080	-------	25	-------	-------	38
-------	-------	-------	-------	-------	6	14	150	-------	----	-------	-------	39
960	960	-------	-------	150	6	40	100	1,020	1	1,020	-------	40
54	-------	-------	25	-------	6	44	50	-------	----	-------	-------	41
900	840	-------	685	-------	5	30	-------	-------	----	-------	-------	42
600	1,200	-------	-------	-------	5	35	180	-------	----	-------	-------	43
-------	-------	-------	-------	10	6	50	75	75	1	75	-------	44
900	960	-------	-------	50	6	50	120	60	----	-------	-------	45
1,200	600	-------	-------	-------	6	50	-------	-------	----	-------	-------	46
360	1,020	-------	-------	-------	6	50	100	-------	----	-------	-------	47
900	560	-------	-------	30	7	50	-------	-------	----	-------	-------	48
720	720	500	25	-------	6	36	-------	-------	----	-------	-------	49
1,200	-------	-------	35	-------	5	34	125	-------	----	-------	-------	50
900	1,020	-------	-------	100	5	27	-------	-------	----	-------	-------	51
1,500	-------	-------	-------	25	4	25	25	-------	----	-------	-------	52
1,140	-------	-------	-------	100	7	21	100	-------	----	-------	-------	53

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TABLE NO. 13—(Continued)—SUPLEMENTARY INFORMATION

No. in order of population	CITY	Mayor	City manager or auditor	Clerk	Assistant clerk	Treasurer	Engineer	Assistant engineer	Solicitor, city attorney
54	Belle Plaine	300		1,020		25			50
55	Algona	50		840	670	40			50
56	Waverly	100	1,200	300					
57	Indianola	62		1,080		389	84		240
58	Denison	300		300		100			300
59	Sheldon		*50	1,320		30			
60	Cresco	300		900		50	25		36
61	Anamosa	80		180					200
62	Storm Lake			120					
63	Jefferson	75		240					100
64	Manchester	50	*1,440			1			300
65	Pella	300		400		100			150
66	Valley Junction	100		1,080					60
67	Hampton	150		300		25			150
68	Winterset	200		540		75			100
69	Harlan	150		1,275		75			
70	Osage	300		1,200		25			600
71	Clear Lake	20		150			312		
72	Eldora	100		840					50
73	Osceola	350		400		50			50
74	Mystic	90		100		40			
75	Nevada	100		360		1			200
76	New Hampton	100		1,400		50	1,080	960	
77	Emmetsburg			720		25			
78	Tama	50		175					50
79	Colfax	50		360		1			100
80	Clarion	200		150		50			100
81	Sac City	25		50		25	60		
82	Bloomfield	24		720	150	200			100
83	Lake City	100		200		60			50
84	Onawa	50		1,560					75
85	Hamburg	100		120		50			50
86	Leon	250		100		75			50
87	Tipton	100		1,440		60			
88	Waukon	150		600					75
89	Monticello	100		300					
90	Seymour			420		50			25
91	Forest City	26		100		25			100
92	Villisca	240		300		120			
93	Sigourney	200		200		150			50
94	Ida Grove	150		300		12			100
95	Audubon			500		75			1,200
96	Humboldt	25		200					
97	Hawarden	100		300		50			100
98	Marengo	100		75		75			100
99	Rock Rapids	50		150		75			200
100	Eldon	100		100		50			100
101	Bedford	100		120		50			50
102	Corning	100		175		25			100
103	Stuart	50		400		50			50
104	What Cheer	100		100					100
105	Toledo	50		200		50			50

*City manager.

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GIVING SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYES

Marshal	Street commissioner	Weighmaster	Physician	Health officer	Councilmen		Chief fire department	Assistant chief fire department	Firemen		Police or municipal judge	No. in order of population
					Number	Salary of each			Number	Salary of each		
840	1,020				5	50	125					54
960	900				6	38						55
1,200	1,440				7	50						56
840	475			20	6	50	25					57
900			25		5	50						58
1,080	1,500			20	5	16	100					59
1,080	620		25		5	23						60
900				26	6	16						61
1,080	1,020								1	960		62
	1,200				5	10	780					63
840					5	36	25					64
900	600			60	6	29	20	10				65
1,200		25			5	27	2					66
900	1,200				6	38	50					67
1,080					4	30						68
780			25		6	24						69
1,200				25	6	13	50					70
	934			100	5	18	5					71
1,020	840				6	30						72
1,020					5	16	50					73
660				12	5	12						74
960				60	6	50						75
360	780				6	24						76
780					6	18	300					77
900	720				5	32						78
900	900		1		5	50						79
1,200				25	6	25	50					80
420	60				6	20						81
720					5	50						82
300	600				6	32						83
1,320	1,040				6	14						84
480	240				5	12						85
960					5	50						86
960	960			25	5	25						87
900	840				5	50						88
660	660	420			5	25						89
840				20	5	11						90
820				25	5	26						91
460	720	312	100		5	16	50					92
720					6	50						93
1,000					5	16						94
1,200				50	4	19						95
480					4	28						96
360	720		25		5	18						97
1,081	595			45	5	35						98
900	900	720			5	13	50					99
					5	50						100
780	900			25	5	24						101
720			50		5	19	25					102
300	1,200		25		5	25	10					103
900					5	12						104
1,020			25		5	26						105

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TABLE NO. 13—(Continued)—SUPPLEMENTARY INFORMATION

No. in order of population	CITY	Police or municipal court clerk	Police Captains		Police Lieutenants		Patrolmen		Patrol driver	Police matron
			Number	Salary of each	Number	Salary of each	Number	Salary of each		
1	Des Moines		2	$ 1,800	6	$ 1,560	80	$ 1,500	$ 1,500	$ 1,320
2	Sioux City		3	1,380	3	1,380	40	1,200	1,200	1,080
3	Davenport	$ 960	1	1,800	1	1,620	42	1,320	1,320	1,105
4	Dubuque		2	1,140	2	1,200	36	1,200	1,140	1,140
5	Cedar Rapids		1	1,380	3	1,200	12	1,140	960	960
6	Waterloo		3	1,440	3	1,260	21	1,150	1,200	1,080
7	Council Bluffs		1	1,380	3	1,320	21	1,210	1,260	480
8	Clinton	1,000	1	1,320	1	1,200	12	1,200	1,200	
9	Burlington		2	1,140	2	1,080	10	1,115	900	600
10	Ottumwa						6	1,070	1,056	
11	Fort Dodge		1	1,380			11	1,100		
12	Mason City		1	1,320	2	1,080	10	1,080	1,080	1,200
13	Marshalltown		1	1,200	1	1,020	4	960	960	
14	Muscatine		1	1,020	1	900	5	960		
15	Keokuk					1,120	5	930		
16	Boone						5	1,120		780
17	Iowa City				1	900	6	840		
18	Oskaloosa		1	1,020	1	900	3	900		
19	Fort Madison		1	1,500	1	1,332	4	1,080		
20	Centerville						2	960		
21	Creston						3	580		
22	Oelwein									
23	Charles City						2	900		
24	Cedar Falls									
25	Fairfield						2	900		
26	Webster City		1	960			1	840		
27	Shenandoah								1,140	
28	Clarinda									
29	Cherokee									
30	Red Oak						1	960		
31	Perry									
32	Chariton									
33	Newton									
34	Albia									
35	Ames						1	1,320		
36	Le Mars						2	960		
37	Grinnell									
38	Atlantic						2	960		
39	Marion		1	1,020			1	960		
40	Washington									
41	Glenwood									
42	Spencer									
43	Estherville									
44	Mount Pleasant		1	900	1	900	1	420		
45	Vinton									
46	Eagle Grove									
47	Carroll									
48	Decorah									
49	Maquoketa									
50	Missouri Valley									
51	Knoxville									
52	Iowa Falls									
53	Independence									

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GIVING SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYES

Superintendent of water works	Assistant superintendent of water works	Superintendent of light works	Chief engineer of water works	Assistant engineer of water works	Chief engineer of light works	Assistant engineer of light works	Librarian	Assistant librarian	Park commissioner	Park superintendent	No. in order of population
									$ 3,000	$ 1,200	1
$ 2,400					$ 1,680	$ 1,440	$ 2,300	$ 1,000		2,100	2
							2,200			1,950	3
											4
1,800	$ 1,500		$ 1,500	$ 1,340			1,740	750		1,080	5
1,980	1,300		1,600	1,200			1,500	960			6
2,500			1,500	1,260			1,800	800	330	960	7
							1,320	1,020			8
							1,500	975		960	9
3,375			1,560	1,573			1,040	600		910	10
2,000				1,200						1,200	11
2,000			1,800	1,200			1,500	840			12
1,320			1,500	1,320						780	13
2,500			1,500	780			1,140	900			14
							840	600			15
900			1,800				780	450			16
							1,200	690			17
							948				18
							600	250			19
							420				20
											21
480	480		1,500	1,200			720				22
1,200							840				23
700		900	1,110	1,050	1,413						24
1,200	600	600	900	900			600	200			25
					1,200	1,080	1,200	660			26
			1,080	1,080			840	720			27
*1,200							620	240			28
900			1,380				900	420			29
600							600				30
1,080			1,200	1,200			600	300			31
			900				780				32
		1,920	1,200	1,080	1,320	1,320	1,020	660			33
							540				34
600		1,200			1,500	1,200					35
							960				36
1,080							960	560			37
630		1,110	432	360	1,008	760	540				38
							720				39
1,500				960	1,020		720				40
900							600				41
2,400						1,440	1,200				42
											43
					1,200	1,080	540	360			44
300		900	300	225	900	675	600				45
600							300				46
			780	660			840	180			47
450							197				48
1,560											49
720			1,200				600				50
1,080							360	180			51
1,080	900						770				52
1,800			1,080	1,080							53

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TABLE NO. 13—(Continued)—SUPPLEMENTARY INFORMATION

No. in order of population	CITY	Police or municipal court clerk	Police Captains		Police Lieutenants		Patrolmen		Patrol driver	Police matron
			Number	Salary of each	Number	Salary of each	Number	Salary of each		
54	Belle Plaine									
55	Algona									
56	Waverly									
57	Indianola						1	720		
58	Denison									
59	Sheldon									
60	Cresco									
61	Anamosa									
62	Storm Lake									
63	Jefferson									
64	Manchester									
65	Pella									
66	Valley Junction									
67	Hampton									
68	Winterset									
69	Harlan									
70	Osage									
71	Clear Lake						1	1,065		
72	Eldora									
73	Osceola		1	900						
74	Mystic									
75	Nevada									
76	New Hampton									
77	Emmetsburg									
78	Tama									
79	Colfax									
80	Clarion									
81	Sac City									
82	Bloomfield									
83	Lake City						1	120		
84	Onawa									
85	Hamburg									
86	Leon									
87	Tipton									
88	Waukon									
89	Monticello									
90	Seymour									
91	Forest City									
92	Villisca									
93	Sigourney									
94	Ida Grove									420
95	Audubon									
96	Humboldt									
97	Hawarden									
98	Marengo									
99	Rock Rapids									
100	Eldon									
101	Bedford									
102	Corning									
103	Stuart									
104	What Cheer									
105	Toledo									

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GIVING SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYES

Superintendent of water works	Assistant superintendent of water works	Superintendent of light works	Chief engineer of water works	Assistant engineer of water works	Chief engineer of light works	Assistant engineer of light works	Librarian	Assistant librarian	Park commissioner	Park superintendent	No. in order of population
											54
	1,120	1,800			1,200	900	900				55
600		1,200	240	216	960	864	540	240			56
480		1,380	1,020				900	485			57
960		1,080									58
			960								59
				1,000			840	185			60
1,200							600				61
		1,200	1,080				1,200				62
600											63
		1,200									64
	1,140	1,260					480	190			65
		1,500									66
		1,200					720				67
480		1,080	1,080		1,860		600	420			68
840	480	1,300			1,265	1,200					69
			1,200				680				70
253			955								71
		920	720								72
							420				73
											74
960											75
											76
960							300				77
183							300				78
900											79
							480				80
1,080											81
		1,200			880	760	360				82
			900				300				83
			1,440	1,020							84
720											85
							300				86
1,440			1,020	840							87
1,200							540				88
480	360						600				89
		1,200		720		720					90
900							365				91
400											92
											93
											94
			1,800				720				95
720											96
1,800					1,440	1,310	225				97
							360				98
1,500		2,160			1,500	1,200					99
1,320			1,080	1,080			300				100
							480				101
1,200	900										102
200					1,320		480				103
											104
											105

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TABLE NO. 14—CLASSIFIED MUNICIPAL

No. in order of population	CITY	Corporate Payments		Payments for General and Municipal Service Expense	
		Total	Per capita	Total	Per capita
	Grand total	$15,758,427	18.70	$ 6,772,904	8.04
1	Des Moines	2,860,352	28.13	1,566,551	14.84
2	Sioux City	1,343,700	21.75	510,297	8.26
3	Davenport	1,034,206	21.34	610,945	12.60
4	Dubuque	698,037	16.69	464,489	11.11
5	Cedar Rapids	651,567	26.02	336,547	8.27
6	Waterloo	558,386	16.84	220,940	6.68
7	Council Bluffs	708,728	24.50	294,298	9.38
8	Clinton	214,755	8.22	173,719	6.66
9	Burlington	281,219	11.56	198,761	8.19
10	Ottumwa	283,214	12.33	145,501	6.49
11	Fort Dodge	426,425	21.98	176,163	9.09
12	Mason City	629,715	36.69	220,461	12.85
13	Marshalltown	155,032	7.72	66,439	4.13
14	Muscatine	240,895	15.18	119,487	7.53
15	Keokuk	219,596	14.41	96,578	6.34
16	Boone	172,193	14.05	59,679	4.87
17	Iowa City	163,815	13.34	86,044	7.15
18	Oskaloosa	151,285	13.94	66,082	6.09
19	Fort Madison	76,748	7.83	24,687	2.52
20	Centerville	40,927	5.23	29,514	3.77
21	Creston	99,224	13.27	32,943	4.35
22	Oelwein	87,970	12.46	26,015	3.64
23	Charles City	66,694	10.42	36,054	5.65
24	Cedar Falls	145,341	23.12	17,769	2.83
25	Fairfield	52,248	8.55	23,120	3.78
26	Webster City	120,817	20.68	13,278	2.25
27	Shenandoah	54,121	9.60	28,347	5.03
28	Clarinda	37,212	6.59	23,156	4.12
29	Cherokee	77,374	13.74	21,083	3.74
30	Red Oak	67,457	11.86	26,158	4.67
31	Perry	101,341	18.58	26,850	4.92
32	Chariton	53,415	10.19	7,819	1.49
33	Newton	206,059	39.87	35,987	6.96
34	Albia	52,674	10.05	27,064	5.27
35	Ames	211,136	41.45	41,831	8.21
36	Le Mars	41,980	8.27	26,631	5.25
37	Grinnell	150,404	30.50	49,226	10.55
38	Atlantic	107,420	21.30	15,796	3.13
39	Marion	55,659	11.91	19,905	4.27
40	Washington	52,465	11.54	21,807	4.79
41	Glenwood	35,900	8.27	7,714	1.78
42	Spencer	107,391	25.74	13,499	3.23
43	Estherville	115,356	27.96	14,755	3.58
44	Mount Pleasant	64,722	15.82	18,962	4.64
45	Vinton	60,461	14.91	14,215	3.51
46	Eagle Grove	36,982	9.20	21,500	5.38
47	Carroll	39,9[illegible]3	9.89	18,869	4.68
48	Decorah	45,151	11.21	19,157	4.76
49	Maquoketa	35,051	9.24	14,044	3.72
50	Missouri Valley	60,746	16.15	15,377	4.09
51	Knoxville	86,805	23.20	16,282	4.35
52	Iowa Falls	41,996	11.33	14,330	3.85

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PAYMENTS, TOTAL AND PER CAPITA

Payments for Industrial Municipal Expense		Payments for Outlay				Payments for Decrease of Indebtedness		
		Other Than Municipal Industries		Municipal Industries				
Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	No. in order of population
$ 1,900,724	2.25	$ 2,480,813	2.94	$ 937,651	1.12	$ 3,666,335	4.35	
73,862	0.69	905,905	8.56	935	0.08	313,099	2.96	1
107,427	1.73	130,573	2.12	140,071	2.27	455,332	7.37	2
358	----------	197,065	4.07	11,237	0.23	214,601	4.44	3
1,292	0.03	56,181	1.34	2,348	0.05	173,727	4.16	4
134,919	3.32	64,147	1.58	4,530	0.11	111,424	2.74	5
43,766	1.32	20,099	0.61	91,291	2.72	182,290	5.51	6
88,138	2.84	77,842	2.49	19,335	2.48	229,115	7.31	7
----------	----------	12,573	0.48	----------	----------	28,463	1.08	8
1,705	0.07	9,655	0.39	----------	----------	71,098	2.93	9
32,305	1.44	35,677	1.47	35,508	1.47	34,223	1.46	10
26,584	1.37	131,357	6.78	45,814	2.36	46,507	2.38	11
43,310	2.52	205,268	11.96	18,503	1.07	142,173	8.29	12
41,337	2.57	14,822	0.92	19,351	1.20	13,083	0.90	13
38,392	2.42	9,294	0.59	24,299	1.53	49,423	3.11	14
2,880	0.19	10,193	0.67	1,415	0.09	108,530	7.12	15
34,443	2.81	13,109	1.07	2,080	0.17	62,882	5.13	16
2,346	0.19	155	----------	6,160	0.51	69,110	5.49	17
268	0.02	299	0.03	----------	----------	84,636	7.80	18
1,002	0.10	29,960	3.06	264	0.02	20,835	2.13	19
1,441	0.18	150	0.02	----------	----------	9,822	1.26	20
2,654	0.74	5,524	0.37	----------	----------	58,103	7.81	21
10,572	1.48	24,751	3.47	4,322	0.60	22,310	3.27	22
5,453	0.85	1,285	0.20	1,228	0.19	22,674	3.56	23
46,696	7.43	834	0.13	10,259	1.63	69,783	11.10	24
11,914	1.96	2,268	0.37	1,262	0.20	13,684	2.24	25
71,129	12.19	7,592	1.30	5,063	0.87	23,755	4.07	26
12,137	2.15	314	0.06	8,454	1.49	4,869	0.87	27
8,316	1.46	----------	----------	----------	----------	5,740	1.01	28
7,887	1.40	12,656	2.25	3,633	0.64	32,115	5.71	29
23,447	4.01	5,493	0.98	6,469	1.15	5,890	1.05	30
17,270	3.17	2,185	0.40	6,382	1.17	48,654	8.92	31
3,241	0.62	6,762	1.29	5,257	1.00	30,336	5.79	32
126,520	24.49	5,873	1.13	7,081	1.37	30,598	5.92	33
6,265	1.22	7,749	1.31	6,685	1.30	4,911	0.95	34
79,448	15.60	34,520	6.78	28,489	5.59	26,848	5.27	35
20	----------	6,413	1.26	----------	----------	8,916	7.76	36
14,562	2.88	158	0.03	22,646	4.43	63,812	12.61	37
67,072	13.31	1,835	0.36	10,670	2.11	12,047	2.39	38
1,003	0.21	7,574	1.62	117	0.02	27,060	5.79	39
12,168	2.68	7,276	1.60	4,045	0.89	7,169	1.58	40
5,247	1.21	9,774	2.25	----------	----------	13,165	3.03	41
57,342	13.73	14,563	3.49	14,886	3.57	7,101	1.70	42
38,295	9.29	1,048	0.25	54,252	13.15	7,006	1.69	43
23,294	5.69	7,675	1.88	4,217	1.03	10,574	2.59	44
35,767	8.82	549	0.13	1,370	0.34	8,560	2.11	45
5,906	1.46	2,880	0.71	1,765	0.43	4,931	1.22	46
9,166	2.27	1,494	0.37	1,298	0.32	9,076	2.25	47
4,593	1.14	2,372	0.59	1,670	0.41	17,359	4.31	48
3,760	0.99	6,786	1.79	2,391	0.63	8,070	2.11	49
2,190	0.59	4,990	1.32	21,485	5.71	16,704	4.44	50
11,344	3.03	21,135	5.65	358	0.09	37,686	10.08	51
5,627	1.51	5,551	1.50	960	0.28	15,528	4.19	52

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TABLE NO. 14—(Continued)—CLASSIFIED

No. in order of population	CITY	Corporate Payments		Payments for General and Municipal Service Expense	
		Total	Per capita	Total	Per capita
53	Independence	90,981	24.66	19,676	5.34
54	Belle Plaine	30,126	8.19	16,557	4.51
55	Algona	124,776	34.71	13,319	3.71
56	Waverly	58,193	16.34	14,962	4.20
57	Indianola	93,498	26.77	13,247	3.79
58	Denison	78,544	22.72	20,135	5.82
59	Sheldon	78,593	23.64	16,665	5.02
60	Cresco	39,477	12.31	18,610	5.81
61	Anamosa	27,169	8.49	11,411	3.57
62	Storm Lake	39,204	12.43	12,388	3.93
63	Jefferson	57,232	18.26	20,106	6.42
64	Manchester	24,256	7.80	13,059	4.21
65	Pella	76,885	24.83	15,507	5.01
66	Valley Junction	53,806	17.77	14,470	4.78
67	Hampton	52,132	17.19	18,695	6.14
68	Winterset	42,244	14.77	9,713	3.39
69	Harlan	58,840	20.76	9,021	3.19
70	Osage	26,845	9.65	14,323	5.15
71	Clear Lake	44,859	16.35	11,515	4.20
72	Eldora	31,954	11.74	10,673	3.92
73	Osceola	30,997	10.83	4,366	1.06
74	Mystic	5,564	2.06	3,269	1.21
75	Nevada	27,280	10.17	11,658	4.34
76	New Hampton	46,697	17.13	4,913	1.46
77	Emmetsburg	75,367	28.45	12,396	4.67
78	Tama	34,709	13.23	16,941	6.46
79	Colfax	32,888	12.61	11,587	4.44
80	Clarion	24,185	9.46	14,182	5.55
81	Sac City	31,246	12.36	18,834	7.47
82	Bloomfield	37,403	16.40	6,891	3.02
83	Lake City	23,437	10.52	6,623	2.98
84	Onawa	64,933	29.37	6,439	2.91
85	Hamburg	25,866	11.68	5,797	2.63
86	Leon	25,129	11.44	7,004	3.18
87	Tipton	40,420	18.58	7,743	3.56
88	Waukon	30,602	14.11	13,190	6.08
89	Monticello	24,048	11.13	15,389	7.13
90	Seymour	56,278	26.25	3,992	1.89
91	Forest City	36,908	17.31	7,950	3.74
92	Villisca	19,094	9.00	8,746	4.10
93	Sigourney	19,707	9.33	10,601	5.02
94	Ida Grove	22,943	10.99	9,770	4.69
95	Audubon	39,973	19.18	12,797	6.14
96	Humboldt	16,694	8.09	7,354	3.57
97	Hawarden	74,897	36.61	10,178	4.97
98	Marengo	27,187	13.33	10,333	5.07
99	Rock Rapids	82,423	40.57	7,688	3.78
100	Eldon	26,364	13.02	2,330	1.14
101	Bedford	19,301	9.91	9,714	4.98
102	Corning	19,182	10.19	9,504	5.04
103	Stuart	79,880	43.25	11,910	6.44
104	What Cheer	7,888	4.59	4,446	2.58
105	Toledo	17,053	9.90	7,592	4.41

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MUNICIPAL PAYMENTS, TOTAL AND PER CAPITA

Payments for Industrial Municipal Expense		Payments for Outlay				Payments for Decrease of Indebtedness		
		Other Than Municipal Industries		Municipal Industries				
Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	No. in order of population
35,467	9.63	28,453	7.69	4,199	1.14	3,186	0.86	53
2,731	0.74	5,302	1.44	214	0.06	5,322	1.44	54
22,204	6.18	56,098	15.61	25,024	6.95	8,131	2.26	55
12,420	3.49	2,300	0.65	8,580	2.41	19,931	5.59	56
46,064	13.19	3,286	0.95	18,123	5.18	12,778	3.66	57
				51,032	14.77	7,377	2.13	58
8,927	2.68	1,203	0.36	5,719	1.72	46,079	13.86	59
1,206	0.37	9,447	2.95	3,707	1.15	6,507	2.03	60
2,960	0.92	1,542	0.48	1,187	0.37	10,069	3.15	61
8,172	2.59	2,555	0.81	2,021	0.64	14,068	4.46	62
1,333	0.42	19,872	6.35	8,412	2.68	7,509	2.39	63
4,449	1.43	1,289	0.41	4,422	1.42	1,037	0.33	64
26,400	8.52	1,889	0.61	15,910	5.14	17,179	5.55	65
3,451	1.14	2,074	0.68	341	0.11	33,470	11.06	66
8,383	2.77					25,054	8.28	67
8,405	2.94	2,520	0.88	12,844	4.49	8,762	3.07	68
10,255	3.67	4,377	1.54	23,831	8.34	11,356	4.02	69
3,527	1.27	5,725	2.06	1,238	0.44	2,032	0.73	70
3,830	1.39	937	0.34	143	0.05	28,434	10.37	71
2,307	0.85	5,886	2.15	7,637	2.81	5,471	2.01	72
418	0.11	7,605	2.80	10,325	3.81	8,283	3.05	73
15		1,780	0.66	500	0.19			74
4,279	1.59			465	0.19	10,878	4.05	75
19,890	7.46	2,575	0.96	4,909	1.84	14,410	5.41	76
4,359	1.64	2,233	0.84	427	0.16	55,952	21.14	77
3,967	1.51	1,100	0.42	1,640	0.62	11,061	4.22	78
4,866	1.87	581	0.22			15,854	6.08	79
3,354	1.31					6,649	2.60	80
10,769	4.23					1,643	0.66	81
8,850	3.89	1,342	0.59	13,452	5.89	6,868	3.01	82
10,286	4.62	1,883	0.84	350	0.15	4,295	1.93	83
28,959	13.10	23,499	10.63			6,036	2.73	84
1,921	0.87	10,977	4.93			7,171	3.25	85
2,885	1.31	1,047	0.48	3,468	1.58	10,725	4.89	86
6,750	3.10	6,266	2.89	8,494	3.90	11,167	5.13	87
5,489	2.53	3,891	1.79	953	0.44	7,079	3.27	88
4,534	2.10	977	0.45	103	0.09	2,945	1.36	89
11,466	5.34	29,940	12.95	6,201	2.89	4,679	2.18	90
3,291	1.54	1,082	0.51	996	0.47	23,589	11.05	91
6,411	3.01					3,937	1.89	92
5,275	2.50					3,831	1.81	93
3,286	1.57	501	0.24	392	0.19	8,994	4.30	94
13,523	6.49	262	0.12	7,172	3.44	6,219	2.99	95
1,512	0.73	6,915	3.35	182	0.09	731	0.35	96
33,704	16.48	27,300	13.35	2,384	1.16	1,331	0.65	97
2,522	1.23					14,332	7.03	98
48,081	23.67	3,578	1.76			23,076	11.36	99
12,922	6.41	4,096	2.02	2,934	1.44	4,082	2.01	100
467	0.24					9,120	4.69	101
5,239	2.79	1,901	1.01			2,538	1.35	102
9,452	5.11	38,543	20.84	15,517	8.45	4,458	2.41	103
		918	0.53	414	0.24	2,110	1.24	104
3,411	1.98	1,083	0.62	1,834	1.07	3,133	1.82	105

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TABLE NO. 15—CLASSIFIED MUNICIPAL

No. in order of population	CITY	Corporate Receipts	
		Total	Per capita
	Grand total	$ 15,802,122	$ 18.61
1	Des Moines	2,338,065	22.32
2	Sioux City	1,335,946	21.63
3	Davenport	1,055,611	19.70
4	Dubuque	1,000,979	23.94
5	Cedar Rapids	665,026	16.35
6	Waterloo	545,843	16.49
7	Council Bluffs	717,676	22.88
8	Clinton	219,545	8.42
9	Burlington	284,288	11.71
10	Ottumwa	318,192	14.13
11	Fort Dodge	439,348	22.67
12	Mason City	608,055	35.51
13	Marshalltown	178,617	11.05
14	Muscatine	235,451	14.85
15	Keokuk	227,935	14.95
16	Boone	180,549	14.73
17	Iowa City	166,056	13.78
18	Oskaloosa	153,882	14.18
19	Fort Madison	77,818	7.97
20	Centerville	42,883	5.50
21	Creston	97,734	12.90
22	Oelwein	84,670	11.85
23	Charles City	69,960	10.97
24	Cedar Falls	150,724	23.98
25	Fairfield	63,801	10.44
26	Webster City	123,214	21.12
27	Shenandoah	52,187	9.25
28	Clarinda	38,087	6.76
29	Cherokee	80,520	14.29
30	Red Oak	71,571	12.77
31	Perry	103,789	19.02
32	Chariton	54,336	10.37
33	Newton	221,165	42.78
34	Albia	52,616	10.23
35	Ames	209,984	41.26
36	Le Mars	38,377	7.56
37	Grinnell	186,533	36.85
38	Atlantic	94,176	18.68
39	Marion	60,556	12.94
40	Washington	57,172	12.67
41	Glenwood	35,433	8.15
42	Spencer	115,136	27.55
43	Estherville	101,545	24.60
44	Mount Pleasant	74,137	18.13
45	Vinton	69,152	17.05
46	Eagle Grove	40,073	9.91
47	Carroll	41,339	10.27
48	Decorah	47,415	11.78
49	Maquoketa	33,728	11.66
50	Missouri Valley	62,038	18.47
51	Knoxville	97,244	25.98
52	Iowa Falls	56,682	15.25

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RECEIPTS, TOTAL AND PER CAPITA

Receipts From General and Commercial Revenue		Municipal Service Income		Municipal Industrial Income		Receipts From Loans, Increasing Indebtedness, Interest, Refunds, etc.		No. in order of population
Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	
$ 9,109,347	$ 10.73	$ 366,791	$ 0.43	$ 2,626,358	$ 3.09	$ 3,899,626	$ 4.36	
1,472,733	13.94	89,751	0.85	42,707	0.40	732,874	6.93	1
665,549	10.78	31,615	0.51	231,555	3.75	407,227	6.59	2
641,172	11.16	17,546	0.36	22,031	0.45	374,862	7.73	3
851,444	20.37	3,147	0.07	1,353	0.03	145,035	3.47	4
443,696	10.91	20,605	0.51	151,246	3.72	49,479	1.21	5
407,315	12.31	9,831	0.29	101,648	3.07	27,049	0.82	6
321,337	10.25	7,837	0.25	156,576	4.99	231,876	7.39	7
156,849	6.01	24,770	0.96	----------	----------	37,926	1.45	8
238,423	9.32	2,489	0.10	1,995	0.09	41,381	1.70	9
181,815	8.06	13,728	0.61	69,591	3.10	53,058	2.36	10
147,884	7.63	1,824	0.09	49,038	2.53	240,602	12.42	11
206,773	12.05	35,163	2.05	52,783	3.08	313,336	18.33	12
114,153	7.10	1,775	0.11	59,983	3.73	2,706	0.11	13
167,035	10.52	1,002	0.07	58,470	3.68	8,944	0.58	14
136,324	8.94	5,053	0.33	7,399	0.49	79,159	5.19	15
73,752	6.02	746	0.06	58,685	4.79	47,366	3.86	16
126,394	10.50	388	0.03	3,563	0.29	35,711	2.96	17
88,638	8.17	1,579	0.14	474	0.04	63,191	5.83	18
69,986	7.14	516	0.09	1,827	0.18	5,489	0.56	19
41,594	5.33	221	0.03	797	0.10	271	0.04	20
75,893	10.02	258	0.03	3,184	0.42	18,399	2.43	21
44,120	6.18	885	0.12	13,629	1.90	26,036	3.65	22
49,561	7.78	980	0.15	15,313	2.40	4,106	0.64	23
47,144	7.50	50	0.01	66,646	10.60	36,884	5.87	24
43,679	7.15	8	----------	15,877	2.60	4,237	0.69	25
36,472	6.25	937	0.16	72,625	12.45	13,180	2.26	26
40,937	7.26	177	0.03	7,179	1.27	3,894	0.69	27
29,521	5.25	745	0.13	6,831	1.21	990	0.17	28
62,259	11.06	528	0.09	10,391	1.84	7,342	1.30	29
34,848	6.22	2,931	0.52	29,625	5.29	4,167	0.74	30
73,692	13.50	----------	----------	18,603	3.41	11,494	2.11	31
34,636	6.61	791	0.15	7,136	1.36	11,773	2.25	32
50,641	9.80	1,064	0.21	122,880	23.77	46,580	9.00	33
35,539	6.91	541	0.11	9,542	1.85	6,994	1.36	34
63,319	12.44	195	0.05	90,521	17.78	55,949	10.99	35
37,380	7.37	721	0.14	----------	----------	276	0.05	36
104,715	20.69	10,190	2.01	18,397	3.63	53,231	10.52	37
36,999	7.34	1,455	0.29	54,692	10.85	1,030	0.20	38
57,331	12.26	28	----------	1,363	0.29	1,834	0.39	39
40,929	9.10	640	0.14	15,253	3.35	350	0.08	40
15,782	3.63	344	0.08	3,290	0.75	16,017	3.69	41
29,232	7.00	400	0.09	62,423	14.94	23,081	5.52	42
31,520	7.64	9,474	2.29	52,480	12.72	8,071	1.95	43
36,589	8.95	208	0.05	35,962	8.79	1,378	0.34	44
25,731	6.35	1,436	0.35	36,363	8.97	5,623	1.38	45
27,592	6.88	366	0.09	11,865	2.93	249	0.06	46
27,954	6.95	----------	----------	12,791	3.17	594	0.15	47
32,007	7.96	----------	----------	6,490	1.61	8,918	2.21	48
16,036	4.24	6,189	1.64	8,249	2.89	8,254	2.89	49
21,395	5.68	----------	----------	12,180	3.23	28,463	7.56	50
32,183	8.59	146	0.04	7,920	2.12	56,995	15.23	51
47,462	12.77	250	0.07	8,506	2.28	464	0.13	52

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TABLE NO. 15—(Continued)—MUNCIPAL

No. in order of population	CITY	Corporate Receipts	
		Total	Per capita
53	Independence	86,506	13.27
54	Belle Plaine	30,736	8.37
55	Algona	120,172	33.44
56	Waverly	59,092	16.55
57	Indianola	89,106	25.48
58	Denison	89,875	26.00
59	Sheldon	86,004	26.56
60	Cresco	48,059	15.02
61	Anamosa	26,442	8.15
62	Storm Lake	41,439	13.08
63	Jefferson	53,987	17.28
64	Manchester	28,472	9.17
65	Pella	83,171	26.88
66	Valley Junction	52,329	17.14
67	Hampton	33,064	10.93
68	Winterset	42,479	13.86
69	Harlan	62,040	21.95
70	Osage	25,628	9.22
71	Clear Lake	55,327	20.18
72	Eldora	33,350	12.25
73	Osceola	33,401	12.31
74	Mystic	4,911	1.82
75	Nevada	33,035	12.31
76	New Hampton	45,971	17.21
77	Emmetsburg	86,916	32.83
78	Tama	35,687	13.61
79	Colfax	33,305	12.78
80	Clarion	24,274	9.50
81	Sac City	27,262	10.82
82	Bloomfield	40,806	17.88
83	Lake City	22,483	10.09
84	Onawa	66,203	29.95
85	Hamburg	23,915	10.85
86	Leon	30,356	13.81
87	Tipton	45,160	20.72
88	Waukon	28,697	11.71
89	Monticello	28,498	13.17
90	Seymour	51,428	23.98
91	Forest City	40,441	18.94
92	Villisca	20,316	9.53
93	Sigourney	23,028	10.92
94	Ida Grove	27,014	12.93
95	Audubon	60,500	28.97
96	Humboldt	17,893	8.67
97	Hawarden	51,918	25.38
98	Marengo	23,890	11.73
99	Rock Rapids	70,684	34.78
100	Eldon	26,384	12.99
101	Bedford	19,219	9.85
102	Corning	18,562	9.76
103	Stuart	79,911	43.20
104	What Cheer	10,011	5.53
105	Toledo	20,904	12.14

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RECEIPTS, TOTAL AND PER CAPITA

Receipts From General and Commercial Revenue		Municipal Service Income		Municipal Industrial Income		Receipts From Loans, Increasing Indebtedness, Interest, Refunds, etc.		No. in order of population
Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	
27,154	7.37	20	----------	42,881	1.16	16,451	4.74	53
26,951	7.35	693	0.18	2,721	0.74	371	0.10	54
79,090	22.01	1,110	0.31	37,445	10.42	2,527	0.70	55
23,474	6.59	238	0.06	33,320	9.33	2,060	0.57	56
39,805	11.39	230	0.06	36,429	10.42	12,642	3.61	57
20,584	5.96	26	----------	59,169	17.12	10,096	2.92	58
28,995	8.72	585	0.87	12,087	3.63	44,337	13.34	59
29,526	9.23	299	0.09	4,887	1.52	13,347	4.18	60
21,103	6.48	87	0.02	4,687	1.47	565	0.18	61
31,333	9.94	531	0.17	8,864	2.74	711	0.23	62
22,397	7.15	417	0.13	7,243	2.31	23,930	7.69	63
21,175	6.82	727	0.23	5,989	1.93	581	0.19	64
28,823	9.31	605	0.19	38,467	12.42	15,276	4.96	65
34,740	11.44	418	0.14	9,362	2.99	7,809	2.57	66
10,294	3.40	7,759	2.56	14,774	4.88	237	0.09	67
19,376	6.78	198	0.07	22,883	7.00	22	0.01	68
28,553	10.11	17	----------	31,141	11.02	2,329	0.82	69
17,002	6.12	731	0.26	4,328	1.55	3,567	1.29	70
32,098	11.71	381	0.14	5,229	1.91	17,619	6.42	71
20,300	7.46	1,422	0.52	6,626	2.43	5,002	1.84	72
20,656	7.61	24	0.01	10,327	3.80	2,394	0.89	73
4,911	1.82	----------	----------	----------	----------	----------	----------	74
21,459	7.99	2,092	0.79	6,608	2.46	2,876	1.07	75
18,990	7.09	2,103	0.79	24,831	9.32	47	0.01	76
60,456	22.83	164	0.06	4,421	1.67	21,875	8.27	77
31,727	12.10	----------	----------	3,960	1.51	----------	----------	78
16,724	6.41	1,079	0.41	6,200	2.39	9,302	3.57	79
15,111	5.92	----------	----------	8,929	3.49	234	0.09	80
21,133	8.39	129	0.05	4,698	1.87	1,302	0.51	81
19,925	8.73	363	0.16	17,136	7.50	3,384	1.49	82
14,225	6.39	26	0.01	2,451	1.10	5,781	2.59	83
15,575	7.05	20,983	9.49	27,654	12.51	1,991	0.90	84
19,511	8.85	279	0.12	3,562	1.62	563	0.26	85
20,912	9.51	----------	----------	4,422	2.01	5,022	2.29	86
16,575	7.61	97	0.04	27,904	12.80	584	0.27	87
15,712	7.24	101	0.04	5,124	2.31	7,760	3.12	88
22,269	10.31	128	0.06	5,885	2.70	216	0.10	89
9,040	4.21	----------	----------	14,033	6.56	28,355	13.21	90
32,884	15.40	507	0.24	7,050	3.30	----------	----------	91
13,243	6.21	380	0.18	4,094	1.92	2,599	1.22	92
18,239	8.65	65	0.03	4,574	2.17	150	0.07	93
26,305	12.59	167	0.08	316	0.15	226	0.11	94
43,685	20.96	545	0.21	3,478	1.67	12,792	6.13	95
13,608	6.60	25	0.01	3,930	1.90	330	0.16	96
13,460	6.58	1,104	0.54	34,411	16.82	2,943	1.44	97
21,200	10.41	7	----------	2,519	1.24	164	0.08	98
24,145	11.88	146	0.07	46,216	22.75	177	0.08	99
5,887	2.90	----------	----------	17,265	8.50	3,232	1.59	100
5,324	2.73	6,790	3.48	2,346	1.20	4,759	2.44	101
15,691	8.33	----------	----------	2,560	1.36	311	0.17	102
25,245	13.65	1,470	0.79	16,959	9.17	36,237	19.59	103
9,292	5.14	----------	----------	719	0.39	----------	----------	104
17,441	10.14	----------	----------	3,317	1.92	146	0.08	105

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TABLE NO. 16—WATER WORKS; GENERAL

No. in order of population	CITY	Water Works — Municipal: Number of miles of mains	Number of fire hydrants	Cost (rate per hydrant) per year	Water Rate per M Gallons: Maximum	Minimum	Number of connections	Number of meters
1	Des Moines							
2	Sioux City	182	880	$ 11.00		$ .25	9,709	
3	Davenport							
4	Dubuque	67	445		$ .25	.10	4,893	5,075
5	Cedar Rapids	76	565	35.00	.25	.08	8,168	7,600
6	Waterloo	64	657				8,200	5,500
7	Council Bluffs	71	466	50.00	.35	.08	6,629	6,242
8	Clinton							
9	Burlington							
10	Ottumwa	42	337		.10	.06		2,050
11	Fort Dodge	40	250		.50	.08	3,100	3,100
12	Mason City	54	283		.40	.10	3,117	3,117
13	Marshalltown	43	327		.37	.07	508	
14	Muscatine	41	448		.25	.06	3,828	2,246
15	Keokuk							
16	Boone	31	341		.50	.09	1,859	1,859
17	Iowa City							
18	Oskaloosa							
19	Fort Madison	25	196	40.00	.40	.10	1,700	300
20	Centerville							
21	Creston							
22	Oelwein	13	76		.40	.15	1,200	1,200
23	Charles City	19	116		.30	.07	947	1,060
24	Cedar Falls	23	145	15.94	.30	.08	1,594	1,240
25	Fairfield	13	79		.40	.10	895	840
26	Webster City	16	123		.15	.07		
27	Shenandoah	16	119		.20	.15	1,060	1,040
28	Clarinda	11	116		.20		795	802
29	Cherokee	13	73		.25		973	968
30	Red Oak	17	103		.25	.10	1,490	1,490
31	Perry	15	80	30.00	.60	.12	1,400	1,320
32	Chariton	12	78		.30		459	459
33	Newton	20	115	10.00	.40	.15	1,085	1,085
34	Albia	9			.50	.15	430	425
35	Ames	20	100		.40	.13	1,249	1,249
36	Le Mars	13	70		.40	.15	1,398	1,003
37	Grinnell	21	112		.48	.30	1,423	1,055
38	Atlantic	17	125	45.00	.30	.10	1,000	300
39	Marion							
40	Washington	15	139		.40		1,034	
41	Glenwood	5	26		.75		221	221
42	Spencer	14	60		.25	.15	625	275
43	Estherville	9	65		.20	.10	500	470
44	Mount Pleasant	13	77		.50	.20	640	640
45	Vinton	9	65		.40	.08	700	680
46	Eagle Grove	8	63		.30	.06	547	530
47	Carroll	9	80		.35	.07	915	840
48	Decorah	8	75		.31	.07	700	600
49	Maquoketa	15	116		.16	.06	1,210	1,132
50	Missouri Valley	7	66		.35	.12		175
51	Knoxville	16	68		.40	.25	617	597
52	Iowa Falls	9	60		.35	.15	718	690
53	Independence	11	96	18.00	.25	.15	630	630

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INFORMATION AND COST OF SERVICE

Water Works							Other City Enterprises					
Private or Corporation								Miles of Sewers				
Number of miles of mains	Number of fire hydrants	Cost (rate per hydrant) per year	Water Rate per M Gallons: Maximum	Water Rate per M Gallons: Minimum	Number of connections	Number of meters	Miles of paving	Sanitary	Storm	Miles of permanent walks	Acres in parks	No. in order of population
							179	206			851	1
							92	99	57		1,035	2
109	1,040	$ 38.00	$ .30		10,300	8,400	100	104	16		379	3
							76	45	12	160	163	4
							62	76	20	170	191	5
							59	80	2	162	377	6
							45	85	2	265	795	7
53	393	42.00	.30	$ .06	4,385	3,059	20	14	28	101	50	8
54	533		.25	.10	5,541	200	48	54			515	9
							25	44	8	152	108	10
							29	32	19	123	130	11
							49	50		45	45	12
							28	45	3	45	43	13
							23	38		54	83	14
33	172						42	13	9		73	15
							14	38	9		60	16
	252	45.00					28	2	28	73	95	17
	140	50.00					15	24		66	1	18
							14	10			11	19
13	78	50.00	.50	.15	1,200	800	12	16		46		20
	142	48.00					15	15	3	30	40	21
							13	11	1	63	64	22
							2	16	1	42	80	23
							16	18	5	61	9	24
							4	20	6		3	25
							10	20	5	16	42	26
							10	15		31	35	27
							13	10	2	30	20	28
							6	13				29
							12	14	3	61	18	30
							6	14	3	15	20	31
							5	18			3	32
							14	19			4	33
							4	2	3		14	34
							10	24	14	30	3	35
							6	21		24	6	36
							14	29	6	27	13	37
							22	11		15	4	38
	71		.40	10	890		12	23	5	35	2	39
							8				10	40
							5					41
							5	10		22	27	42
								10		40		43
							7	6	9	50	34	44
							5	10	3		86	45
							8	14		45	44	46
							6	9	8	15	3	47
							2	16		20	32	48
							4	10		33	5	49
							7	7	1	14	50	50
							4	15		50	7	51
							8	7	8	25	35	52
							7	10	1	47	6	53

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TABLE NO. 16—(Continued)—WATER WORKS;

No. in order of population	CITY	Water Works — Municipal — Number of miles of mains	Number of fire hydrants	Cost (rate per hydrant) per year	Water Rate per M Gallons — Maximum	Minimum	Number of connections	Number of meters
54	Belle Plaine	10	60	6.81	.25	.09	658	379
55	Algona		52		.40	.20	752	714
56	Waverly	11	77		.40	.05		550
57	Indianola	8	91		.30		452	452
58	Denison	19	70		.50	.15	750	725
59	Sheldon	6	77		.40		640	640
60	Cresco	5	44				366	425
61	Anamosa	7	21		.40	.12		
62	Storm Lake	6	48		.35	.11	660	652
63	Jefferson	6	47		.42	.17	770	700
64	Manchester	9	68		.40	.15	650	580
65	Pella	13	88					394
66	Valley Junction	8	63	29.50	.35		450	430
67	Hampton				.35	.20		
68	Winterset	10	46		.40	.15		230
69	Harlan	12	69	7.00	.30	.10	528	455
70	Osage	4	42		.40	.10	740	740
71	Clear Lake		43		.40	.10	702	702
72	Eldora	6	50		.40	.10	600	550
73	Osceola	3	32		.50		200	200
74	Mystic							
75	Nevada	5	44		.40			
76	New Hampton	6	57		.30	.09		
77	Emmetsburg				.35	.11		
78	Tama	7	60			.06		410
79	Colfax	5	53	28.00	.30	.10	400	25
80	Clarion	3	22		.40	.08	285	285
81	Sac City	5	52		.50	.20	476	450
82	Bloomfield	5	85	1.25	.40	.25	220	205
83	Lake City	3	32		.40		230	254
84	Onawa	4	20				90	
85	Hamburg	5	30		.40	.20	200	200
86	Leon	9	96		.60	.50	250	250
87	Tipton	6	60		.40		520	520
88	Waukon	8	66		.50	.35	490	490
89	Monticello	12	43		.35	.10	600	560
90	Seymour	3	37		.25	.08	125	125
91	Forest City	7	39		.40	.10	396	300
92	Villisca	4	40		.50	.10	264	264
93	Sigourney	7	30					
94	Ida Grove	4	44		.20			380
95	Audubon	10	44		.48	.24	428	428
96	Humboldt	5	30		.40	.10		
97	Hawarden	3	30		.35	.10	263	263
98	Marengo	4	58				180	
99	Rock Rapids	10	43		.20	.10	506	386
100	Eldon	3	33		.40	.20	130	80
101	Bedford	5	25		.30		150	50
102	Corning	3	30		.35		400	375
103	Stuart	8	34		.40	.30	172	162
104	What Cheer	4	28		.25		132	132
105	Toledo	5	41		.40	.15	360	290

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GENERAL INFORMATION AND COST OF SERVICE

Water Works							Other City Enterprises					
Private or Corporation								Miles of Sewers				
Number of miles of mains	Number of fire hydrants	Cost (rate per hydrant) per year	Water Rate per M Gallons: Maximum	Water Rate per M Gallons: Minimum	Number of connections	Number of meters	Miles of paving	Sanitary	Storm	Miles of permanent walks	Acres in parks	No. in order of population
------	------	------	------	------	------	------	6	11	1	13	------	54
------	------	------	------	------	------	------	8	12	5	------	21	55
------	------	------	------	------	------	------	2	7	3	25	26	56
------	------	------	------	------	------	------	7	9	------	30	4	57
------	------	------	------	------	------	------	4	12	5	48	7	58
------	------	------	------	------	------	------	10	6	1	28	5	59
------	------	------	------	------	------	------	11	4	------	20	10	60
------	------	------	------	------	------	------	2	4	------	------	4	61
------	------	------	------	------	------	------	8	6	6	22	38	62
------	------	------	------	------	------	------	5	6	------	40	2	63
------	------	------	------	------	------	------	21	7	1	30	8	64
------	------	------	------	------	------	------	------	------	------	------	------	65
------	------	------	------	------	------	------	6	6	------	14	12	66
------	------	------	------	------	------	------	5	3	------	14	12	67
------	------	------	------	------	------	------	2	------	------	------	40	68
------	------	------	------	------	------	------	4	5	------	------	1	69
------	------	------	------	------	------	------	2	------	1	45	------	70
------	------	------	------	------	------	------	------	------	------	------	------	71
------	------	------	------	------	------	------	8	------	------	------	26	72
------	------	------	------	------	------	------	2	1	------	------	20	73
------	------	------	------	------	------	------	------	------	------	10	------	74
------	------	------	------	------	------	------	2	7	6	10	4	75
------	------	------	------	------	------	------	1	7	1	------	2	76
------	------	------	------	------	------	------	3	9	5	------	22	77
------	------	------	------	------	------	------	1	7	------	16	2	78
------	------	------	------	------	------	------	1	2	------	------	8	79
------	------	------	------	------	------	------	1	2	------	20	1	80
------	------	------	------	------	------	------	2	4	1	------	4	81
------	------	------	------	------	------	------	6	3	2	24	1	82
------	------	------	------	------	------	------	------	3	------	15	1	83
------	------	------	------	------	------	------	------	12	------	------	------	84
------	------	------	------	------	------	------	5	3	------	15	1	85
------	------	------	------	------	------	------	3	12	1	------	12	86
------	------	------	------	------	------	------	1	10	------	------	1	87
------	------	------	------	------	------	------	1	5	------	13	15	88
------	------	------	------	------	------	------	4	6	------	10	40	89
------	------	------	------	------	------	------	------	5	------	20	1	90
------	------	------	------	------	------	------	4	5	------	10	------	91
------	------	------	------	------	------	------	1	3	------	10	2	92
------	------	------	------	------	------	------	2	7	------	------	------	93
------	------	------	------	------	------	------	5	5	2	------	27	94
------	------	------	------	------	------	------	9	7	1	20	2	95
------	------	------	------	------	------	------	1	------	------	------	15	96
------	------	------	------	------	------	------	------	3	------	10	5	97
------	------	------	------	------	------	------	1	10	------	18	2	98
------	------	------	------	------	------	------	1	5	------	12	3	99
------	------	------	------	------	------	------	1	3	3	20	------	100
------	------	------	------	------	------	------	4	3	5	------	------	101
------	------	------	------	------	------	------	4	2	------	6	2	102
------	------	------	------	------	------	------	1	8	1	8	4	103
------	------	------	------	------	------	------	------	------	------	------	2	104
------	------	------	------	------	------	------	1	7	------	9	------	105

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TABLE NO. 17—STREET LIGHTING;

No. in order of population	CITY	Plants Owned and Operated by					
		Arc Light; Candle Power					
		All Night			Moonlight		
		Number	Price each per annum	Candle power	Number	Price each per annum	Candle power
1	Des Moines	349	$ 40.00	300	654	$ 50.00	100
2	Sioux City	100	60.00	2,000			
3	Davenport	825	57.00				
4	Dubuque	850	62.50				
5	Cedar Rapids	361	57.50		124	14.00	
6	Waterloo	197	63.00				
7	Council Bluffs	222	41.75	400			
8	Clinton	287	60.00	600			
9	Burlington	296	60.00				
10	Ottumwa						
11	Fort Dodge	136	55.00				
12	Mason City	108	58.00	400	134	30.00	60
13	*Marshalltown						
14	Muscatine	51	65.00				
15	Keokuk	244	60.00				
16	Boone						
17	*Iowa City	187	56.00				
18	Oskaloosa	7	55.00		72	45.00	
19	Fort Madison						
20	Centerville	16	40.00		90	20.00	
21	Creston				42	75.00	
22	Oelwein	72	30.00	220			
23	Charles City	39	40.00	100	226	20.00	60
24	*Cedar Falls	67	15.00	300			
25	Fairfield	45		60	180		39
26	*Webster City	109					
27	Shenandoah	25	72.00	2,500			
28	Clarinda	146		100	8		250
29	*Cherokee	55	42.00		2	15.00	
30	Red Oak						100
31	Perry				35	12.60	
32	Chariton					36.00	
33	*Newton						
34	Albia	19	70.00				
35	Ames						
36	Le Mars	60					
37	Grinnell						
38	Atlantic				42		
39	Marion						
40	*Washington						
41	Glenwood						
42	*Spencer				72		200
43	Estherville						
44	*Mt. Pleasant				143		
45	*Vinton	58		200	57		130
46	*Eagle Grove				40	30.00	40
47	Carroll						
48	Decorah	54	33.00		24	19.44	
49	Maquoketa				42		
50	Missouri Valley						
51	Knoxville	8	36.00				
52	Iowa Falls				35	24.00	
53	Independence						

*Indicates plant owned by municipality.

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GENERAL INFORMATION; COST OF SERVICE

Private Parties or Corporations; also Municipal Plants													
Incandescent; Candle Power						Gaslight Welsbach and Others		Total amount paid by city for street lighting	Commercial Incandescent, per K. W. Hr.		Gaslight, per M cubic feet	Heating, per M cubic feet	No. in order of population
All Night			Moonlight										
Number	Price each per annum	Candle power	Number	Price each per annum	Candle power	Number	Price each per annum		Maximum	Minimum			
2,582	$ 17.04	40				1,469	$ 23.00	$ 151,632					1
1,541	15.00	60				32	60.00	29,728			$1.10	$ .09	2
								48,000	$ .09	$ .03	1.00	.79	3
2	25.00	70	1	$ 36.00	100			45,027					4
517	18.50							32,291	.15	.02	1.05		5
						565	25.20	30,000					6
967	15.00	60						24,092					7
								19,282					8
134	18.00							22,039	.10	.02	1.25		9
								18,502					10
83	16.00		52	40.00		154	25.00	19,310					11
								15,594					12
								1,937					13
484	24.00							15,110	.13	.07	1.12		14
4	36.00							14,185					15
13	32.00	200	345	18.00	60			6,890	.12	.06	1.50		16
			90	17.00				10,846					17
32	20.00		329	30.00				9,267			1.70		18
								7,374	.08	.02	1.80	1.80	19
73	20.00	60						4,444	.15	.08	1.50		20
			64	18.75				4,375					21
			188	16.00	32			5,319	.11	.06			22
								6,200	.14	.02	1.80		23
11	15.00	60	309	12.00	60			8,373	.10	.02			24
78		60	226		80			4,309					25
109			330					5,119	.07	.03	1.50		26
185	18.00							4,010	.13	.06	1.75		27
17		100	96		48			4,942					28
24	27.00		86	21.00				4,653	.15	.05	2.00		29
92			406					4,118	.12	.06	1.95		30
			187	22.44	60			6,804	.20	.06	1.95	.20	31
80	18.00		60	15.00				3,900					32
								1,054	.08	.04	2.00		33
100	15.00		86	12.20				3,700					34
								4,672					35
			160					5,077					36
153	20.00	80	32	15.00				4,872					37
250								4,000	.09	.05	1.85		38
								4,496	.15	.05	1.35		39
								3,624					40
								1,208	.15				41
			55		100			1,376	.12	.09			42
								4,000	.11	.05			43
40			207					2,135	.10	.05			44
14		100	189		48			3,706	.12	.03			45
			143	12.00	40			2,884	.13	.11	1.50		46
								3,474				.32	47
			194	12.00				4,675	.12	.06	1.70		48
			128					3,369					49
								2,148					50
			146	18.10				2,932					51
157	12.00							2,840	.14	.08	2.00		52
								4,428					53

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TABLE NO. 17—(Continued)—STREET LIGHTING;

No. in order of population	CITY	Plants Owned and Operated by					
		Arc Light; Candle Power					
		All Night			Moonlight		
		Number	Price each per annum	Candle power	Number	Price each per annum	Candle power
54	Belle Plaine						
55	*Algona				53		
56	*Waverly	60					
57	*Indianola						
58	*Denison	70			65		
59	Sheldon						
60	Cresco						
61	Anamosa						
62	Storm Lake						
63	Jefferson						
64	Manchester						
65	Pella						
66	Valley Junction	6	38.52		5	11.00	
67	Hampton						
68	Winterset						
69	*Harlan	60		56	205		32
70	Osage						
71	Clear Lake						
72	Eldora	49					
73	Osceola						
74	Mystic						
75	Nevada						
76	New Hampton						
77	Emmetsburg						
78	Tama				46	23.40	
79	Colfax						
80	Clarion						
81	Sac City						
82	*Bloomfield						
83	Lake City				28	15.10	40
84	*Onawa						
85	Hamburg						
86	Leon	3	120.00		46	27.50	
87	*Tipton						
88	Waukon	1	72.00	200			
89	Monticello				34	48.00	340
90	*Seymour						
91	Forest City						
92	Villisca						
93	Sigourney						
94	Ida Grove				57	36.00	
95	Audubon						
96	Humboldt	39	30.00	125			
97	*Hawarden						
98	Marengo						
99	*Rock Rapids						
100	Eldon	50		32			
101	Bedford	18					
102	Corning	24	35.00				
103	*Stuart						
104	What Cheer						
105	Toledo	30	26.40				

*Indicates plant owned by municipality.

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GENERAL INFORMATION; COST OF SERVICE

Private Parties or Corporations; also Municipal Plants													
Incandescent; Candle Power						Gaslight Welsbach and Others		Total amount paid by city for street lighting	Commercial Incandescent, per K. W. Hr.		Gaslight, per M cubic feet	Heating, per M cubic feet	No. in order of population
All Night			Moonlight										
Number	Price each per annum	Candle power	Number	Price each per annum	Candle power	Number	Price each per annum		Maximum	Minimum			
121	15.00	40	15	18.00	75			2,153					54
			135		32			2,764					55
266			85					2,481					56
								2,209	.08	.06			57
5								3,428					58
165								3,232	.14	.06			59
								3,350					60
								2,606					61
								2,455					62
								2,992					63
								2,739					64
								1,500					65
73	19.88							1,738					66
								3,689					67
								1,218					68
			180		32			2,613	.10	.05			69
23	45.00		115	21.25	60			4,244					70
								3,147					71
								2,814					72
								1,869			2.10		73
44	17.50	40						718					74
96	19.20							2,164					75
								1,906					76
								3,000	.14	.09			77
126	15.00							2,490	.13	.10			78
114	17.40	40	28	12.00	50			2,400					79
31			85			4		2,228	.15	.07			80
								3,328					81
								2,000	.13	.10			82
65								648					83
								1,100					84
12	29.89	60	100	12.00	100			1,558					85
88	8.35							2,354					86
106	18.50							2,960	.10	.06			87
97	12.60	32	42	30.00				2,509	.15	.07			88
11	12.00	25	61	10.80	25			2,147	.15	.09			89
6			330					1,339					90
								1,850					91
								2,100					92
								2,982					93
			79	16.50				3,274					94
								2,136					95
84	16.00	50						2,514	.12	.05			96
								2,976	.15	.03			97
								2,027					98
								2,454					99
			96		80			1,038	.12	.04			100
			101					1,300					101
			76	18.00				2,209					102
50		60	225		60			1,358					103
			84	10.80				840					104
90	15.00							2,069	.13	.08			105

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TABLE NO. 1—POPULATION,

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census 1915	Total payments of towns	Cash on hand at close of year
	Grand total	623.44	$ 416,031	$ 4,262,182	$ 1,156,610
1	Ackley	4.	1,289	36,806	3,587
2	Ackworth	1.	113	237	241
3	Adair	2.25	1,011	12,990	5,811
4	Adel	-------	1,425	15,021	1,192
5	Afton	1.	1,007	14,354	5,322
6	Agency	-------	374	1,491	199
7	Ainsworth	3.75	432	2,750	708
8	Akron	1.	1,235	35,202	1,776
9	Albert City	.75	417	3,798	352
10	Albion	.75	477	1,320	176
11	Alburnett	.5	169	-------	-------
12	Alden	1.06	806	12,025	2,645
13	Alexander	4.	302	2,971	1,659
14	Allerton	4.	1,015	5,560	719
15	Allison	2.25	435	4,134	3,662
16	Alta	1.75	1,078	62,425	241
17	Alta Vista	2.	364	3,414	376
18	Alton	-------	988	10,287	1,679
19	Altoona	.75	520	1,495	455
20	Alvord	.5	363	5,693	386
21	Andover	.25	68	160	70
22	Andrew	-------	332	787	729
23	Anita	4.5	1,210	8,451	4,706
24	Ankeny	1.	526	39,733	2,736
25	Anthon	1.	758	14,145	877
26	Aplington	.5	510	12,926	1,070
27	Arcadia	-------	381	2,240	391
28	Archer	.06	139	466	299
29	Arion	-------	237	6,060	156
30	Arispe	1.	127	259	595
31	Arlington	1.	787	3,653	1,343
32	Armstrong	-------	753	13,630	2,658
33	Arnold's Park	2.	408	3,252	1,265
34	Arthur	.5	259	-------	-------
35	Ashton	1.	597	2,467	1,712
36	Aspinwall	-------	108	701	44
37	Atalissa	.13	205	209	558
38	Athelstan	-------	164	-------	-------
39	Auburn	-------	410	3,092	624
40	Aurelia	1.	654	12,089	3,811
41	Aurora	-------	293	980	206
42	Avenarius	-------	94	-------	-------
43	Avoca	-------	1,648	11,134	5,579
44	Ayrshire	-------	300	13,059	398
45	Badger	1.12	222	-------	-------
46	Bagley	-------	466	7,760	77
47	Bailey	12.75	226	1,274	343
48	Baldwin	.25	257	942	504
49	Bancroft	-------	893	6,938	2,005
50	Barnes City	3.87	384	1,378	-------
51	Barnum	-------	152	459	1,180
52	Bassett	-------	132	339	151
53	Batavia	1.	605	2,829	-------
54	Battle Creek	-------	688	7,767	1,717
55	Baxter	-------	572	4,113	4,254
56	Bayard	.5	706	18,860	209
57	Beacon	1.	489	784	933
58	Beaconsfield	.75	163	-------	-------
59	Beaman	.13	239	1,155	256
60	Beaver	.25	137	71	1,005
61	Bellevue	-------	1,708	24,294	5,828
62	Belmond	.4	1,419	11,573	4,415
63	Bennett	-------	320	6,921	1,730
64	Benton	-------	213	343	567

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PAYMENTS, RECEIPTS AND CASH BALANCE.

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total for outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
$ 5,418,792	$ 949,011	$ 4,469,781	$ 964,661	$ 480,243	$ 40,252	$ 152,608	$ 291,558	
40,393	6,977	33,416	1,691	675		437	579	1
478	208	270	18		18			2
18,801	5,585	13,216	2,122			1,232	890	3
16,213	14,555	1,658	2,353	211		566	1,576	4
19,676	3,608	16,068	1,876	1,389	103	7	377	5
1,690	215	1,475	1,075			1,075		6
3,458	346	3,112	29				29	7
36,972	2,933	34,039	4,280	2,273		2,007		8
4,150	160	3,990	604		146	188	270	9
1,496		1,496						10
								11
14,673	5,118	9,555	4,430	468		1,250	2,712	12
4,630	1,863	2,767	1,339		85	327	927	13
6,279	1,932	4,347	635		127	444	64	14
7,796	3,425	4,371	113		113			15
62,666	4,544	58,122	17,9[illegible]0	15,000			2,000	16
3,790	612	3,178	293	275	18			17
11,966	1,110	10,856	3,060	2,626		434		18
1,950	658	1,292	254			254		19
6,079	165	5,914	486			395	91	20
230	15	215	7				7	21
1,516	807	709	79			64	15	22
13,157		13,157	2,911	2,640		130	141	23
42,469	2,871	39,598	395		342	53		24
15,022	2,793	12,229	1,893	996	299	328	270	25
13,996	1,048	12,948	11,15[illegible]	8,805	247	2,100		26
2,631	208	2,423	577			577		27
765	174	591	108			108		28
6,216	1	6,215	726	581		139		29
854	495	359	45			45		30
4,996	1,260	3,736	23				23	31
16,288	2,798	13,490	3,433	1,255	174	298	1,716	32
4,517	432	4,085	883		95		790	33
								34
								35
4,179	1,512	2,667						36
745	10	735	450				450	37
767	277	490	188		188			38
								39
3,716	335	3,381	207	1,858	219			40
15,900	2,228	13,672	620	620				41
1,186	402	784	170		93	77		42
								43
16,713	3,165	13,548	1,528	867		391	270	44
13,457	160	13,297	11,266	11,175	91			45
								46
7,837		7,837	2,247	2,249				47
1,617	336	1,281	847			847		48
1,446	144	1,302						49
8,943	2,708	6,235	140	1,100			305	50
1,378	830	548						51
1,639	636	1,003						52
490	242	248						53
2,828		2,829	650			650		54
9,484	1,670	7,814	3,439	171	1,115	1,793	360	55
8,367	3,515	4,852	932		353	167	412	56
19,069	162	18,907	4,834	3,806		493	535	57
1,717	749	968	13	1	12			58
								59
1,411	102	1,309	137		21	114	2	60
1,076	675	401						61
30,122	4,598	25,524	1,591	719	23	636	213	62
15,988	2,729	13,259	1,400	929		405	66	63
8,651	2,598	6,053	218	218				64
910	267	643						

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TABLE NO. 1—(Continued)—POPULATION,

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census 1915	Total payments of towns	Cash on hand at close of year
65	Berkley	.5	117	251	489
66	Berlin	.75	143		
67	Bernard		110		
68	Bertram	1.	124	549	12
69	Bettendorf	3.	1,376	22,917	10,289
70	Bevington				
71	Birmingham	1.	581	2,108	254
72	Blairsburg	.5	298	1,855	22
73	Blairstown	1.	584	7,077	462
74	Blakesburg	.25	339	259	1,091
75	Blanchard		422		
76	Blencoe		307	1,099	302
77	Blockton		649	2,920	742
78	Blue Grass	.38	227	865	1,084
79	Bode	.41	428	7,541	1,322
80	Bonaparte	.56	643	1,901	319
81	Bondurant	1.5	302	3,350	1,072
82	Bonton	.75	204	868	21
83	Boxholm	1.	225	1,337	572
84	Boyden	2.	394	2,881	2,705
85	Braddyville	.56	326	1,287	385
86	Bradgate	.75	207	692	1,236
87	Brandon		349	2,877	799
88	Brayton		197	458	844
89	Breda	1.	413	4,658	108
90	Bridgewater	.2	362	510	1,188
91	Brighton	1.	1,023	3,607	725
92	Bristow	1.	338		
93	Britt	1.25	1,445	25,917	6,682
94	Brooklyn	1.	1,485	11,989	3,826
95	Brunsville	.25	111	374	704
96	Buckeye	1.	193	1,095	256
97	Buffalo	.13	493	3,220	1,225
98	Buffalo Center		908	17,051	741
99	Burt	1.	624	12,071	98
100	Bussey	.38	655	2,168	550
101	Calamus	4.	393	1,940	331
102	Callender	1.	398	1,016	1,556
103	Calmar	1.	952	18,067	368
104	Calumet	.25	208	1,204	1,462
105	Camanche	2.5	647	925	1,157
106	Cambridge	4.	683	3,757	
107	Cantril	.32	465		
108	Carbon	.75	304		
109	Carlisle	.59	633	5,727	2,456
110	Carpenter	.33	144		
111	Carson		656	7,824	1,188
112	Cascade	.8	1,316	8,856	507
113	Casey	.75	801	4,300	1,088
114	Castalia	2.18	262	3,113	1,081
115	Castana	1.	441	3,478	533
116	Castle Hill			456	259
117	Cedar Heights			1,531	
118	Center Junction		232	1,948	37
119	Center Point	1.25	910	5,356	2,279
120	Central City		735		
121	Centralia	.75	98		
122	Charlotte	2.	384	5,255	260
123	Charter Oak	.25	799	20,895	1,793
124	Chatsworth	1.	135	219	244
125	Chelsea	1.	582	4,238	2,804
126	Chester		290	1,663	1,147
127	Chillicothe		193	106	262
128	Churdan	10.5	694	9,478	744
129	Cincinnati	1.75	1,629	2,752	160
130	Clare	.5	284	712	643

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PAYMENTS, RECEIPTS AND CASH BALANCE.

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total for outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
740	262	478						65
								66
								67
561	15	546						68
33,206	7,187	26,019	6,788	4,946		1,672	170	69
								70
2,362	64	2,298	337			300	37	71
1,877	2	1,875	48			28	20	72
7,539	1,885	5,654						73
1,350	558	792						74
								75
1,401	230	1,171	109	109				76
3,662	1,075	2,587	290			73	217	77
1,949	1,290	659	101				101	78
8,863	949	7,914	1,678	914		511	253	79
2,220	128	2,092	458	200	133	125		80
4,422		4,422	853	510		343		81
889	167	722	12		12			82
1,909	472	1,437	209		209			83
5,586	1,867	3,719	146	68	32	46		84
1,672	238	1,434	195				195	85
1,928	911	1,017	389	95		248	46	86
3,667	483	3,184	790	588		202		87
1,302	548	754						88
4,761		4,761	285			246	39	89
1,698	1,085	613						90
4,332	11	4,321	242		42		200	91
								92
32,599	12,805	19,794	2,005	1,256	74		675	93
15,815	2,813	13,002	830	139	390		301	94
1,078	128	950						95
1,351		1,351						96
4,445	440	4,005	103	54		49		97
17,792	1,289	16,503	5,755	4,436		718	601	98
12,164	7	12,157	400				400	99
2,718		2,718	94				94	100
2,271	378	1,893	21			21		101
2,572	688	1,884	5				5	102
18,435	87	18,348	2,131	1,400		454	277	103
2,666	708	1,958	33		33			104
2,082	905	1,177						105
3,757	465	3,292						106
								107
								108
8,183	2,306	5,877						109
								110
9,012	14	8,998	881	833		48		111
9,363	2,102	7,261	276			276		112
5,388	98	5,290						113
4,194	791	3,403						114
4,011	191	3,820	1,302	1,196	106			115
715	59	656	26			26		116
1,531	371	1,160						117
1,985	118	1,867	883	883				118
7,635	1,618	6,017						119
								120
								121
5,515	456	5,059						122
22,688	5,674	17,014	7,696	6,757	168	231	540	123
463	214	249						124
7,042	1,558	5,484	401		119	282		125
2,810	658	2,152						126
368	112	256	29				29	127
10,222	569	9,653	1,578	1,361		217		128
2,912	447	2,465	52			52		129
1,355	204	1,151						130

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TABLE NO. 1—(Continued)—POPULATION,

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census 1915	Total payments of towns	Cash on hand at close of year
131	Clarence	1.	671		
132	Clarksville	1.31	965	8,548	4,427
133	Clayton		141	207	723
134	Clearfield	.7	695	4,037	1,659
135	Cleghorn	1.	220	955	318
136	Clemons		245	828	451
137	Clermont	1.13	714	2,340	871
138	Cleveland	.5	65		
139	Clio	.5	264	528	323
140	Clover Hills		201		
141	Clutier	1.	276	1,912	802
142	Coburg	5.	176		
143	Coggon		569	4,672	3,529
144	Coin	1.	665	5,547	
145	Colesburg	.75	320	1,099	77
146	College Springs	1.	585	2,348	1,184
147	Collins	6.	569	3,876	2,821
148	Colo	.75	536	2,967	906
149	Columbus City		390	666	88
150	Columbus Junction	1.15	1,107	8,816	3,510
151	Conesville	4.	332	170	113
152	Conrad	1.	620		
153	Conway		277		
154	Coon Rapids	1.25	1,218	6,500	3,626
155	Coppock	.5	111	107	63
156	Coralville		148		
157	Correctionville	1.	1,056	17,874	2,393
158	Corwith	4.	557	11,060	1,548
159	Corydon	1.	1,757	52,154	8,002
160	Cotter	4.	134	678	409
161	Coulter	2.	307	2,354	157
162	Craig		135	655	40
163	Crawfordsville		323	5,930	1,171
164	Cromwell	1.	179	585	516
165	Crystal Lake	.25	177		
166	Cumberland		574	3,521	3,657
167	Curlew		173	733	584
168	Cushing		286	2,094	99
169	Cylinder	1.5	161	950	6
170	Dakota City	1.	447	3,001	478
171	Dallas	.5	329	821	207
172	Dallas Center		856	25,850	9
173	Dana		213	606	106
174	Danbury		578	19,887	19
175	Danville	.75	280	3,404	1,137
176	Davis City	1.	636	3,047	3,603
177	Dawson		806	814	
178	Dayton	1.	306	8,311	3,534
179	Decatur City	.25	341	1,086	66
180	Dedham		436	1,369	92
181	Deep River		516	2,196	2,769
182	Defiance		401		
183	Delaware			480	282
184	Delhi	1.	438	1,164	393
185	Delmar		553	3,408	989
186	Deloit		266		
187	Delta	1.	721	4,539	3,059
188	Denver	.75	478	5,033	5,130
189	Derby	.5	323	1,285	
190	De Soto	.38	298	2,690	37
191	De Witt	1.	1,877	18,288	2,978
192	Dexter	.56	810	3,980	4,828
193	Diagonal	1.	492	1,736	507
194	Dickens		291	1,613	1
195	Dike	1.	379	10,765	865
196	Dixon		219		

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PAYMENTS, RECEIPTS AND CASH BALANCE.

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total for outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
								131
12,975	4,350	8,625	1,777	1,227		550		132
990	577	353	44		2	33	9	133
5,696	1,852	3,844						134
1,273	59	1,214	507			47	460	135
1,279	719	560						136
3,211	186	3,025	1,743	780	43	914	6	137
								138
851	272	579	246		211	35		139
								140
2,714	126	2,588	236		130	85	21	141
								142
8,201	2,415	5,786	139	139				143
5,547		5,547	1,272	1,272				144
1,176	266	910	225		75	75	75	145
3,532	696	2,836	659			659		146
6,697	3,169	3,528	650	13	23	538	76	147
3,873	158	3,715	65		65			148
754	20	734						149
12,326	3,562	8,764						150
288	26	262						151
								152
								153
10,126	2,965	7,161	651		217	403	31	154
170	7	163						155
								156
20,272	1,530	18,742	922	922				157
12,608		12,608						158
60,156	7,475	52,681	2,816	1,244		265	1,307	159
1,087	422	665	319			319		160
2,511	293	2,218	262			262		161
695	9	686						162
7,101	401	6,700	1,386	1,386				163
1,101	249	852	119		33	86		164
								165
7,178	1,997	5,181	794	408	78	186	122	166
1,317	426	891						167
2,193	148	2,045	195			195		168
956		956	697			445	252	169
3,479	167	3,312	698	200	166	332		170
1,028	42	986	24			24		171
25,859	4	25,855	6,202	6,202				172
712	231	481						173
19,906	196	19,710	10,380	9,899	30		451	174
4,541	841	3,700	315				315	175
6,650	2,395	4,255	1,170	378	10	300	482	176
814	213	601	65		65			177
11,845	2,001	9,844	1,588	1,145		443		178
1,152	152	1,000	287		96	191		179
1,461		1,461						180
4,965		4,965						181
								182
762	301	461						183
1,557	286	1,271						184
4,347	354	3,993						185
								186
7,598	3,055	4,543	2,111			2,111		187
10,163	3,540	6,623	327	11	136	180		188
1,285		1,285	375			236	139	189
2,727	182	2,545	315	12		169	134	190
21,266	1,147	20,119	2,460	276	67	2,032	85	191
8,758	2,447	6,311	150		104	46		192
2,243	308	1,935	221		221			193
1,614		1,614						194
11,630	832	10,798	3,337	1,493	195	45	1,654	195
								196

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TABLE NO. 1—(Continued)—POPULATION,

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census 1915	Total payments of towns	Cash on hand at close of year
197	Dolliver	--------	108	2,019	1,275
198	Donahue	--------	85	76	912
199	Donnellson	.64	425	3,361	256
200	Doon	.75	612	3,895	330
201	Dougherty	--------	232	2,023	1,757
202	Dow City	.15	571	11,133	1,092
203	Dows	--------	1,001	15,698	1,133
204	Drakesville	.5	273	414	19
205	Dumont	1.75	582	4,967	1,719
206	Duncombe	2.5	476	2,343	958
207	Dunkerton	--------	300	554	1,840
208	Dunlap	1.	1,393	25,250	4,571
209	Durango	--------	59	186	278
210	Durant	.5	729	11,316	655
211	Dyersville	.3	1,885	12,385	4,571
212	Dysart	.75	937	19,379	3,910
213	Earlham	.75	749	27,052	994
214	Earling	--------	307	2,169	819
215	Earlville	.38	582	4,803	3,308
216	Early	--------	534	30,985	595
217	East Peru	1.5	300	847	----------
218	Eddyville	1.1	1,046	19,464	2,440
219	Edenville (Rhodes P. O.)	1.	451	3,528	1,926
220	Edgewood	1.	625	2,485	125
221	Elberon	3.	339	1,276	2,499
222	Eldridge	.5	236	1,039	1,167
223	Elgin	.56	611	2,697	1,051
224	Elkader	1.	1,213	10,590	1,845
225	Elkhart	1.	161	10,042	572
226	Elkhorn	.63	527	1,427	448
227	Elkport	--------	210	1,299	167
228	Elliott	.25	558	6,395	1,610
229	Ellston	.5	212	644	168
230	Ellsworth	--------	530	7,365	----------
231	Elma	1.	871	4,233	5,742
232	Ely	--------	182	170	573
233	Emerson	.5	464	1,986	911
234	Epworth	1.5	452	7,596	495
235	Essex	--------	797	8,117	2,362
236	Everly	1.87	472	4,188	4,864
237	Exira	--------	842	6,192	1,129
238	Exline	1.	651	1,054	1,335
239	Fairbank	.38	629	7,660	352
240	Farley	--------	729	12,591	35
241	Farmersburg	--------	280	850	252
242	Farmington	1.5	1,194	11,544	651
243	Farnhamville	1.	355	3,596	2,091
244	Farragut	.75	511	1,834	1,134
245	Fayette	--------	1,175	47,430	4,048
246	Fenton	--------	304	9,656	4,423
247	Ferguson	--------	161	----------	----------
248	Fertile	--------	232	518	22
249	Floris	.56	253	544	218
250	Floyd	3.5	362	848	373
251	Fonda	1.	1,106	24,891	8,828
252	Fontanelle	4.06	868	10,803	7,365
253	Ft. Atkinson	--------	305	1,198	117
254	Ft. Des Moines	.5	538	----------	----------
255	Fostoria	.38	146	----------	----------
256	Franklin	4.5	133	273	176
257	Fraser	--------	520	909	----------
258	Fredricksburg	1.	635	8,546	5,445
259	Frederika	--------	204	----------	----------
260	Fremont	1.	520	3,778	363
261	Galt	.75	185	725	197
262	Galva	.43	478	17,241	2,497

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PAYMENTS, RECEIPTS AND CASH BALANCES.

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total for outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
3,294	916	2,378						197
988	932	56						198
3,617	1,274	2,343						199
4,225	502	3,723						200
3,780	1,413	2,367						201
12,225	1,347	10,878	1,201	804	205		192	202
16,831	6,873	9,958	7,224	4,600	422	173	2,029	203
433	30	403						204
6,686	2,622	4,064	1,664	263		1,401		205
3,301	3	3,298	160		160			206
2,394	1,470	924						207
29,821	1,243	28,578	3,198	3,092			106	208
464	386	78						209
11,971	3,099	8,872	1,992		110	1,882		210
16,956	3,164	13,792	1,093	142	172	302	477	211
23,289	6,436	16,853	6,078	3,765	299	1,538	476	212
28,046	1,358	26,688	1,026				1,026	213
2,988	1,800	1,188	1,066	822	72		172	214
8,111	1,865	6,246	104	14		90		215
31,580		31,580	18,048	6,051	433		11,564	216
847	79	768						217
21,904	2,094	19,810	6,817	6,817				218
5,454	775	4,679	230				230	219
2,610	281	2,329	89				89	220
3,775	1,897	1,878	459	281		178		221
2,206	343	1,863						222
3,748	1,074	2,674	301		85	100	116	223
12,435	1,717	10,718	7,132	3,162	134	3,836		224
10,614	480	10,134	9,500	9,500				225
1,875	207	1,668	585		200	300	85	226
1,466	39	1,427	281		237	44		227
8,005	400	7,605	1,290	720			570	228
812	30	782	108	89			19	229
7,365	225	7,140	1,145	1,145				230
9,975	4,294	5,681						231
743	273	470	28				28	232
2,897	494	2,403						233
8,091	66	8,025	334	77		233	24	234
10,479	3,473	7,006	2,922	1,974	73	875		235
9,052	2,619	6,433	544	329	87	100	28	236
7,321	410	6,911	1,405	227	80	1,098		137
2,389	1,176	1,213	289		26	53	210	238
8,012		8,012	1,031	831		200		239
12,626	714	11,912	8,400	350			8,050	240
1,102	383	719						241
12,195	2,121	10,074	2,155	2,155				242
5,687	1,154	4,533	618				618	243
2,968	683	2,285						244
51,478	2,154	49,324	35,052		151	70	34,831	245
14,079	326	13,753	5,451	5,438		13		246
								247
540	12	528						248
762	320	442						249
1,226	469	757	33		11	22		250
33,719	10,421	23,298	8,831	8,729			102	251
18,168	7,920	10,248	864	543			321	252
1,315	370	945	232			232		253
								254
								255
449	322	127	5			5		256
909	19	890	35				35	257
13,991	1,729	12,262	202		202			258
								259
4,141	61	4,080	1,090			1,090		260
922	125	797	63		63			261
19,738	3,747	15,991	2,922	2,200	72	299	351	262

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TABLE NO. 1—(Continued)—POPULATION,

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census 1915	Total payments of towns	Cash on hand at close of year
263	Garber		128	476	4
264	Garden Grove		741	4,125	115
265	Garnavillo	.81	368	1,335	366
266	Garner	1.38	1,226	12,651	4,131
267	Garrison	.5	489	1,248	1,405
268	Garwin	1.	513	4,022	1,090
269	Geneva	.38	205	2,274	18
270	George		704	36,065	3,462
271	Germania	1.	426	3,706	
272	Gilbert	1.	252	2,811	3
273	Gilbertville			453	120
274	Gilman	5.	477	4,667	5,657
275	Gilmore City	1.19	935	5,897	1,257
276	Gladbrook	1.	959	12,256	6,604
277	Glidden		913	10,597	5,269
278	Goldfield	.95	748	5,201	1,925
279	Goodell		241	1,367	8
280	Goose Lake	.25	113	450	1,128
281	Gowrie	4.	955	7,464	6,616
282	Graettinger	3.25	743	3,196	
283	Grafton		74	858	175
284	Graf		199		
285	Grand Junction		984	5,238	1
286	Grand Mound		481	20,592	77
287	Grand River		363	1,116	289
288	Grand View		375		
289	Granger		275	3,000	623
290	Grant	.75	314	1,732	303
291	Grant City	1.	177	84	62
292	Granville	1.	415	2,087	71
293	Gravity		549	1,710	1,561
294	Gray	1.	184	420	164
295	Greeley	.5	370	2,479	1,645
296	Greene	2.	1,315	10,261	2,958
297	Greenfield		1,624	48,425	11,692
298	Green Island		127	177	258
299	Grimes	1.	351	3,550	1,161
300	Griswold	1.	1,148	13,528	2,437
301	Grundy Center	1.	1,629	15,928	4,618
302	Gruver		110	230	381
303	Guernsey		177	790	552
304	Guthrie Center		1,678	19,326	8,847
305	Guttenberg		1,886	16,594	533
306	Halbur	.5	168	749	679
307	Hamilton	1.	398		
308	Hancock	1.	264	800	550
309	Hanlontown		180	591	2,075
310	Hansell			443	
311	Harcourt		303	4,864	17
312	Hardy	.5		129	699
313	Harper		257	175	1,163
314	Harper's Ferry	2.	315	1,304	20
315	Harris	4.	308	14,327	561
316	Hartford	1.	238		
317	Hartley	1.	1,115	40,328	5,981
318	Hartwick		113	278	42
319	Harvey	1.	400	1,353	236
320	Hastings		432	2,381	150
321	Havelock	.75	278	3,563	433
322	Hawkeye		614	4,484	
323	Hazelton	1.	507	1,759	305
324	Hedrick	1.56	926	5,791	3,510
325	Henderson		238	469	291
326	Hepburn		112	416	443
327	Hills	.5	210	490	352
328	Hillsboro			442	1,068
329	Hinton		291	1,278	1,637

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PAYMENTS, RECEIPTS AND CASH BALANCES.

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total for outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
480	211	269	78		54	24		263
4,240	140	4,100						264
1,701	616	1,085	119			58	61	265
16,782	2,798	13,984	1,725			968	757	266
2,653	1,257	1,396						267
5,112	501	4,611	101			101		268
2,292		2,292	1,370		73	447	850	269
39,527	3,742	35,785	30,587	796		925	28,866	270
3,706		3,706	730	608	48	74		271
2,814	243	2,571	60	8		52		272
573		573	22				22	273
10,324	2,510	7,814	298			298		274
7,154	1,406	5,748						275
18,860	7,537	11,323	2,292	932	177	744	439	276
15,866	6,774	9,092	3,902	3,023	61	309	509	277
7,126	1,416	5,710	1,104	49	162	226	667	278
1,375	28	1,347	124			124		279
1,578	603	975	154	154				280
14,080	3,948	10,132	2,549		14	1,087	1,448	281
3,196	90	3,106	2,068	1,012		1,056		282
1,033	59	974						283
								284
5,239	1,636	3,603	2,060		143	1,876	41	285
20,669	177	20,492	18,681	249		13	18,419	286
1,405	145	1,260	44		25	16	3	287
								288
3,623	543	3,080	1,039	751	11	277		289
2,035	376	1,659	36		36			290
146		146						291
2,158	371	1,787	243			243		292
3,271	1,035	2,236	167		138	29		293
584		584	52			52		294
4,124	567	3,557						295
13,219	1,306	11,913	948	155	593	200		296
60,117	7,221	52,896	16,069	15,927			142	297
435	65	370						298
4,711	626	4,085						299
15,965	2,684	13,281	1,995	1,332	25	100	538	300
20,546	4,369	16,177	1,929	880	149	114	836	301
611	9	602						302
1,342	730	612	668		668			303
28,173	7,997	20,176	1,822	1,519			303	304
17,127	618	16,509	4,281	3,129		191	961	305
1,428	305	1,123	83			83		306
								307
1,350	50	1,300	300		45	100	155	308
2,666	1,815	851	241		15	226		309
443		443	21		21			310
4,881	461	4,420	1,311	966	265		80	311
828	125	703						312
1,339	722	616	118		11	71	36	313
1,324	46	1,278	81			81		314
14,888	288	14,660	3,265	339	1,092	1,596	238	315
								316
46,309	7,655	38,654	6,573	5,990		45	538	317
320	195	125	69		69			318
1,589	365	1,224						319
2,531	314	2,217	61			61		320
3,996	194	3,802	8		8			321
4,484	873	3,611	1,649				1,649	322
2,064	48	2,016	348		111	153	84	323
9,301	1,305	7,996	83		83			324
760	146	614						325
859		859	17				17	326
842	533	309						327
1,510	437	1,073	242		165	77		328
2,915	762	2,153						329

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TABLE NO. 1—(Continued)—POPULATION,

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census 1915	Total payments of towns	Cash on hand at close of year
330	Holland	.5	152		
331	Holstein	1.	1,137	15,703	11,133
332	Holy Cross		134	627	342
333	Hopeville		91	191	161
334	Hopkinton		836	5,086	1,675
335	Hornick		309	1,194	1,218
336	Hospers	.5	557	4,749	628
337	Hubbard	1.25	663	7,163	4,730
338	Hudson		411	6,668	2,804
339	Hull	.63	768	4,090	1,828
340	Humeston	1.75	1,034	6,928	346
341	Huxley	2.5	357	1,232	817
342	Imogene	.75	314	1,113	37
343	Inwood	1.5	713	7,474	129
344	Ionia	.75	291	462	587
345	Ireton		670	3,756	1,220
346	Irwin	2.2	347		
347	Jackson Junction	6.	151	264	132
348	Jamaica	.38	403	704	1,896
349	Janesville	.75	313	1,370	26
350	Jesup		789	5,015	248
351	Jewell Junction		1,074	12,782	2,528
352	Joice	1.	172	857	1,204
353	Jolley		246	2,685	2,107
354	Kalona	1.	514	3,878	435
355	Kamrar		268	2,122	2,380
356	Kanawha	2.	516	15,331	2,012
357	Kellerton		584	3,513	1,511
358	Kelley	1.5	222	1,380	903
359	Kellogg		619		
360	Kensett	1.	430	1,446	553
361	Kent		166	627	427
362	Kentwood Park	.75	559	22,914	4,122
363	Keosauqua	1.25	1,018	9,931	2,894
364	Keota	1.	1,071	15,790	
365	Keystone		493	5,230	714
366	Kingsley		350	13,647	609
367	Kinross	.19	152	226	96
368	Kirkman	.25	198	1,393	
369	Kirkville	.75	278	247	330
370	Kiron	.25	239	1,819	856
371	Klemme	1.	404	4,486	840
372	Knierman	1.	193	532	2,119
373	Knowlton		181	320	220
374	Lacona	1.5	526	4,727	616
375	Ladora	.5	215	1,011	535
376	Lake Mills	4.	1,480	13,177	2,584
377	Lake Park		709	18,261	2,708
378	Lake View	1.88	814	29,923	2,579
379	Lamoni	3.	1,778	12,897	3,200
380	Lamont	.56	592		
381	La Motte	1.	298	3,261	433
382	Lanesboro	.75	306	9,179	576
383	Lansing	3.	1,655	8,185	1,606
384	La Porte City		1,541	8,730	3,724
385	Larchwood	1.	476	9,790	621
386	Larrabee	.1	192	8,883	
387	Latimer		357	2,259	1,945
388	Lattners		43	233	105
389	Laurel	1.	194	534	848
390	Laurens		848	56,836	10,224
391	Lawler		656	15,159	18
392	Lawton		190	3,101	1,756
393	Le Claire	1.5	688	2,143	
394	Ledyard	1.	240	2,355	1,429
395	Le Grand	1.	364	823	363

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PAYMENTS, RECEIPTS AND CASH BALANCES.

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total for outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
								330
26,836	8,467	18,369	2,084	1,020		559	505	331
969	30	939	361	350	11			332
352	112	240	15		15			333
6,761	1,288	5,473	230	230				334
2,412	1,372	1,040	29		29			335
5,377	815	4,562	232		232			336
11,893	5,571	6,322	272		211	61		337
9,472	2,231	7,241	132				132	338
5,918	1,376	4,542	397			27	370	339
7,274		7,274	380	120	65	191	4	340
2,049	198	1,851						341
1,150	351	799	372	372				342
7,603	1,189	6,414	401		306		95	343
1,049	174	875						344
4,976	563	4,413						345
								346
396	204	192	96			96		347
2,600	1,399	1,201						348
1,396	254	1,142	664			564	100	349
5,263	191	5,072						350
15,310	4,727	10,583	3,026	93	27	184	2,722	351
2,061	241	1,820	116			116		352
4,792	1,810	2,982						353
4,313	386	3,927						354
4,502	1,556	2,946	453	286	167			355
17,343	2,014	15,329	2,354	481		1,873		356
5,024	2,499	2,525	180		180			357
2,283	170	2,113	266	139		27	100	358
								359
1,999	315	1,684	237			200	37	360
1,054	481	573	186		186			361
27,036	670	26,366	21		16	5		362
12,825	893	11,932	60				60	363
15,790	2,426	13,364	7,293	988	89	2,817	3,399	364
5,944	770	5,174	60		60			365
14,256	4,640	9,616	9,738	5,272	551		3,915	366
322	127	195	164		24	140		367
1,393	475	918	654	654				368
577	295	282						369
2,675		2,675	534	304	230			370
5,326	28	5,298	1,274	274	49	951		371
2,651	1,431	1,220	78	78				372
545	317	228	119		104	15		373
5,343	59	5,284	987	824	55	108		374
1,546	434	1,112						375
15,761	4,118	11,643	1,447	1,447				376
20,969	2,063	18,906	2,091	499		400	1,192	377
32,502	5,485	27,017	12,728	12,582	146			378
16,097	2,145	13,952	1,601	1,436		149	16	379
								380
3,694	943	2,751						381
9,755	905	8,850	7,788	7,788				382
9,791	1,838	7,953	1,121	58		721	342	383
12,454	3,389	9,065	251		22	211	18	384
10,411	1,829	8,582	797	183			614	385
8,883	844	8,039	8,223	8,112		92	19	386
4,204	1,689	2,515	324	203		121		387
438		438	309			283	26	388
1,382	746	636	145		87		58	389
67,060	11,819	55,241	41,269	19,858		7,763	13,648	390
15,177	2,204	12,973	7,843	7,843				391
4,857	1,496	3,361	1,337	842	53	101	341	392
2,143		2,143						393
3,784	1,054	2,730	394		144		250	394
1,186	390	796	157			157		395

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TABLE NO. 1—(Continued)—POPULATION,

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census 1915	Total payments of towns	Cash on hand at close of year
396	Lehigh	1.5	1,290	8,000	3,770
397	Leighton	--------	129	530	6
398	Leland	.3	188	341	378
399	Lenox	.75	1,320	11,888	4,046
400	Le Roy	.25	221	615	339
401	Lester	4.	274	4,177	538
402	Letts	--------	456	2,202	230
403	Lewis	.38	652	7,211	1,236
404	Lidderdale	2.25	176	272	1,213
405	Lime Springs	.75	547	2,752	1,077
406	Lincoln	--------	--------	1,019	1,747
407	Linden	1.	324	714	328
408	Lineville	--------	752	9,160	1,645
409	Linn Grove	.82	320	--------	--------
410	Lisbon	1.	879	9,045	626
411	Liscomb	1.	307	1,594	1,635
412	Little Port	.28	206	418	35
413	Little Rock	--------	634	8,085	3,388
414	Little Sioux	--------	452	1,012	574
415	Livermore	.75	634	7,722	4,474
416	Lockridge	.5	203	713	205
417	Logan	--------	1,641	16,159	6,086
418	Lohrville	4.	696	17,216	1,369
419	Lone Rock	--------	--------	531	1,716
420	Lone Tree	.75	809	3,443	1,982
421	Long Grove	--------	146	260	862
422	Lorimor	4.	711	--------	--------
423	Lost Nation	--------	577	--------	--------
424	Lovilia	--------	521	3,501	352
425	Lowden	1.5	630	4,043	2,433
426	Low Moor	.5	262	779	107
427	Luana	1.	168	717	161
428	Lucas	1.	625	1,324	214
429	Luther	.75	141	1,809	1,731
430	Lu Verne	1.88	560	14,655	2,939
431	Luxemburg	.5	120	359	341
432	Luzerne	1.	161	838	179
433	Lynnville	--------	453	--------	--------
434	Lytton	.19	338	2,540	600
435	Macedonia	.13	390	5,929	19
436	Macksburg	--------	304	505	611
437	Madrid	1.25	1,449	8,932	7,637
438	Magnolia	.75	297	942	416
439	Malcom	1.	426	4,122	634
440	Mallard	--------	384	5,787	249
441	Malay	--------	119	--------	--------
442	Malvern	1.	1,254	8,307	4,578
443	Manilla	--------	1,124	18,492	2,801
444	Manly	1.25	982	--------	--------
445	Manning	1.56	1,611	11,801	5,669
446	Manson	3.	1,309	--------	--------
447	Mapleton	1.	1,200	20,538	1,284
448	Marathon	4.	581	--------	--------
449	Marble Rock	--------	535	8,370	347
450	Marcus	--------	987	29,863	18,265
451	Marne	.75	297	1,126	249
452	Martelle	--------	181	1,886	--------
453	Martinsburg	.66	288	745	527
454	Marysville	.75	216	371	221
455	Masonville	2.62	268	780	684
456	Massena	1.	546	1,316	765
457	Matlock	.75	76	310	286
458	Maurice	.75	307	1,089	310
459	Maxwell	--------	856	6,897	772
460	Maynard	1.	426	1,780	1,563
461	Maysville	.50	58	80	377

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PAYMENTS, RECEIPTS AND CASH BALANCES.

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total for outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
11,770	757	11,013						396
536	8	528						397
719	155	564						398
15,934	2,410	13,524	1,967	1,584			383	399
954	25	929	144		83	61		400
4,715	113	4,602						401
2,432		2,432	97			97		402
8,447	2,613	5,834	5,034	3,000	311	1,547	176	403
1,485	356	1,129						404
3,829	504	3,325						405
2,766	1,338	1,428	613	200	42	371		406
1,042	31	1,011	42			42		407
10,805	1,910	8,895	199	199				408
								409
9,671	407	9,264	2,406	574		1,782	50	410
3,229	1,693	1,536	819		60	150	609	411
453		453						412
11,473	1,047	10,426	543	452		91		413
1,586	355	1,231						414
12,196	4,595	7,601	304	304				415
918	50	868	102			102		416
22,245	3,992	18,253	1,832	1,085		150	597	417
18,585	1,243	17,342	1,162	1,128	10	24		418
2,247	1,119	1,128	12			12		419
5,375	1,480	3,895						420
1,122	643	479	80			8	72	421
								422
								423
3,853	255	3,598						424
6,476	1,242	5,234	618			618		425
886	119	767						426
878	8	870	349		262		87	427
1,538	105	1,433						428
3,540	1,462	2,078	357	120		91	146	429
17,594	1,666	15,928	8,100	8,100				430
700	367	333						431
1,017	214	803						432
								433
3,140	787	2,353	1,846		506	715	625	434
5,948	692	5,256	4,150	4,150				435
1,116	323	793	161			136	25	436
16,569	4,888	11,681	1,163	712	56	320	75	437
1,358	187	1,171	146	20		126		438
4,756	1,015	3,741	1,033	925	73	35		439
6,036	214	5,822						440
								441
12,880	126	12,754	1,873	200		1,554	119	442
21,293	529	20,764	1,969	1,138	171	131	529	443
								444
17,470	6,973	10,497	2,066	1,209	367		490	445
								446
21,822	823	20,999	3,608	2,386		870	352	447
								448
8,717	171	8,546						449
48,128		48,128	17,456	1,086		286	16,084	450
1,375	121	1,254	433	251	165		17	451
1,386	80	1,306						452
1,272	44	828	186		84		102	453
592	388	204						454
1,464	73	733	44			44		455
2,081	19	1,888	116			116		456
596	34	248	166	4	20		142	457
1,349	359	990	300		15	278	7	458
7,669	1,332	6,337	1,362	1,362				459
3,343	827	2,516	37		37			460
657	361	296						461

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TABLE NO. 1—(Continued)—POPULATION,

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census 1915	Total payments of towns	Cash on hand at close of year
462	McCallsburg	1.	292	1,983	1,472
463	McCausland	.25	110	1,565	1,086
464	McClelland	--------	144	838	952
465	McGregor	--------	1,244	10,199	9,472
466	McIntire	4.	5,719	2,628	1,193
467	Mechanicsville	.75	816	6,350	3,631
468	Mediapolis	--------	867	4,321	3,392
469	Melbourne	1.	359	4,689	----------
470	Melcher	.28	560	6,138	402
471	Melrose	--------	469	----------	----------
472	Melvin	.25	278	2,825	308
473	Menlo	.5	437	2,313	324
474	Meriden	1.25	263	1,093	970
475	Merrill	1.5	536	10,981	1,890
476	Meservey	1.25	257	981	1,638
477	Meyer	--------	421	1,240	21
478	Middletown	.25	106	1,165	61
479	Miles	1.	316	3,578	3,480
480	Milford	2.	823	18,310	5,771
481	Millersburg	1.	197	502	16
482	Milo	--------	607	12,171	7,877
483	Milton	4.	947	4,353	149
484	Minburn	.5	430	----------	----------
485	Minden	1.	429	4,120	1,962
486	Mingo	2.8	306	2,217	----------
487	Mitchell	--------	225	369	275
488	Mitchellville	.75	816	4,173	5,541
489	Modale	1.	406	478	868
490	Mondamin	.38	452	----------	----------
491	Moneta	--------	88	419	93
492	Monmouth	.75	224	384	678
493	Monona	1.	966	8,821	1,420
494	Monroe	2.	926	11,544	451
495	Montezuma	--------	1,326	35,402	10,060
496	Montour	--------	413	1,090	353
497	Montrose	1.	702	1,580	296
498	Moorhead	--------	381	7,152	707
499	Moorland	2.	157	777	6
500	Moravia	1.88	741	1,999	1,883
501	Morning Sun	1.	904	5,208	769
502	Morrison	--------	218	1,129	542
503	Moulton	1.	1,352	2,194	6[illegible]4
504	Mt. Ayr	--------	1,708	38,695	4,889
505	Mt. Union	--------	200	186	928
506	Mt. Vernon	1.	1,568	17,274	7,551
507	Moville	.5	801	12,719	1,480
508	Murray	1.	847	3,769	254
509	Nashua	4.	1,282	8,601	1,970
510	Neola	--------	977	10,131	552
511	New Albin	.17	613	1,831	102
512	Newell	1.25	787	13,706	997
513	Newhall	--------	248	711	364
514	New Hartford	.5	474	1,815	801
515	New Liberty	--------	116	1,470	1,606
516	New London	.75	1,162	30,517	1,641
517	New Market	3.	737	1,780	1,531
518	New Providence	1.	249	809	96
519	New Sharon	4.	1,225	11,360	1,407
520	New Vienna	.75	211	2,518	246
521	New Virginia	1.	409	1,133	697
522	Nichols	2.38	425	2,619	12
523	Nodaway	--------	359	1,302	409
524	Nora Springs	3.	1,148	8,470	2,532
525	Northboro	1.	219	824	388
526	North Buena Vista	--------	164	25	1
527	North English	--------	938	6,220	2,702

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PAYMENTS, RECEIPTS AND CASH BALANCES.

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total for outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
3,455	650	2,805	339			132	207	462
2,651	1,964	687	1,323	1,188	135			463
1,790	966	824						464
19,671	8,281	11,390	2,276	408	309	446	1,113	465
3,821	1,453	2,368	708			160	548	466
9,981	4,480	5,501	2,043	1,312		731		467
7,713	2,821	4,892	6			6		468
4,689		4,689	1,871			595	1,276	469
6,540	1,905	4,635	4,243		408	1,826	2,009	470
								471
3,133	1,564	1,569						472
2,637	539	2,098	801		173	200	428	473
2,063	814	1,249	242		208	11	23	474
12,871	917	11,954	124		70	54		475
2,619	679	1,940	45		45			476
1,261	34	1,237						477
1,226	335	891	1,037	1,034				478
7,058	2,835	4,223	135	40		95		479
24,081	491	23,290	9,866	1,777	300	653	7,136	480
518	20	498						481
20,048	3,560	16,488	6,601	6,601				482
4,502	121	4,381	740		740			483
								484
6,082	2,947	3,135	313	192		97	24	485
2,217		2,217	1,450			1,450		486
644	137	507	157				157	487
9,714	3,638	6,076	363		363			488
1,346	273	1,073						489
								490
512	196	316	64		64			491
1,062	346	716	43			41	2	492
10,241	1,181	9,060	798		152	19	627	493
11,995	598	11,397	3,034	206	227	1,000	1,591	494
45,462	5,579	39,883	11,918	325		358	11,235	495
1,443	2	1,441						496
1,876	376	1,500	16			16		497
7,859	1,673	6,186	960	960				498
783	377	406						499
3,882	845	3,037	120			120		500
5,977	322	5,655						501
1,671	713	958	453			57	396	502
2,848		2,848						503
43,584	4,296	39,288	7,231	16			7,215	504
1,114	659	455						505
24,825	5,123	19,702	741			657	84	506
14,199		14,199	2,212	12	355	300	1,545	507
4,023		4,023	269		100	169		508
10,571	1,022	9,549	1,092	1,081			11	509
10,683	315	10,368	1,714			329	1,385	510
1,933		1,933						511
14,702	1,177	13,525	2,593	1,913			680	512
1,075	252	823	195		128		67	513
2,616	33	2,583	188	100	88			514
3,076	2,497	579						515
32,158	1,294	30,864	8,219	8,000		219		516
3,311	1,008	2,303						517
905	230	675	478			478		518
12,767	2,588	10,179	1,162	15	384	288	475	519
2,764	811	1,953	1,821	1,821				520
1,830	62	1,768	57		57			521
2,631	132	2,499						522
1,711	193	1,518						523
11,002	2,411	8,591	664		8	656		524
1,212	455	757	174				174	525
26	1	25						526
8,922	1,710	7,212	330	36	252		42	527

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TABLE NO. 1—(Continued)—POPULATION,

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census 1915	Total payments of towns	Cash on hand at close of year
528	North Liberty	.75	186	924	441
529	North McGregor	.75	575	8,322	28
530	North Washington		123	200	484
531	Northwood	2.	1,525	10,304	5,010
532	Norwalk	1.	359	1,010	372
533	Norway	1.	493	3,758	1,330
534	Numa	.56	738	1,062	589
535	Oakland		1,196	22,082	3,751
536	Oakville		416		
537	Ocheyedan	1.	725	7,643	2,999
538	Odebolt	1.	1,236	28,767	12,915
539	Ogden	1.25	1,403	16,235	9,587
540	Olds	.5	163	1,226	232
541	Olin	1.	706		
542	Ollie	1.	341	866	1,383
543	Oneida	1.5	145	785	107
544	Onslow		231	1,952	1,339
545	Orange City	.75	1,417	15,511	7,048
546	Orchard		141	330	161
547	Orient		496	7,224	1,653
548	Orleans		135	815	321
549	Ossian	1.	853	3,728	1
550	Osterdock		97	33	3
551	Oto		366	1,778	586
552	Ottosen		153	578	537
553	Oxford		577	4,882	824
554	Oxford Junction	1.	852	4,349	280
555	Oyens		82	338	312
556	Pacific Junction	.75	660	1,499	680
557	Packwood	1.	295	722	872
558	Palmer	1.	222	10,287	655
559	Panama	.25	168	1,248	215
560	Panora		1,107	21,087	2,522
561	Parkersburg	.44	1,027	6,244	10,636
562	Parnell	.25	380	2,637	
563	Paton	1.	359	3,375	4,228
564	Patterson	6.	132	385	115
565	Paullina	.4	875	20,232	2,479
566	Persia	1.	382	2,910	4,022
567	Peterson		534	6,726	210
568	Pierson		499	10,086	3,906
569	Pilot Mound	1.	347	2,816	1,692
570	Pioneer		108	33	327
571	Pisgah		403		
572	Plainfield	.3	325	931	844
573	Plano			802	
574	Pleasanton	.5	265	388	131
575	Pleasant Plain	1.	172		
576	Pleasantville		825	26,961	1,136
577	Plover	.56		1,054	228
578	Plymouth	1.	374	2,834	747
579	Pocahontas		1,194	28,241	157
580	Polk City	1.	257	638	390
581	Pomeroy		935	3,181	423
582	Popejoy		238		
583	Portsmouth	2.	338		
584	Postville		1,003	8,377	7,884
585	Prairieburg	.75	227	1,776	198
586	Prairie City	3.	817	5,894	1,776
587	Prescott		452	1,872	376
588	Preston	.26	654	6,909	906
589	Primghar	.75	923	17,094	6,010
590	Princeton	1.	428	1,535	210
591	Promise City		278	391	700
592	Protivin	1.	185	255	439
593	Pulaski	1.	456		

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PAYMENTS, RECEIPTS AND CASH BALANCES.

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total for outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
1,365	122	1,243	1				1	528
8,350	5,086	3,264	632		632			529
684	506	178						530
15,314	2,550	12,764	4,064	608		2,756	700	531
1,382	383	999	678			678		532
5,088	1,213	3,875						533
1,651	762	889	131			131		534
25,783	2,551	23,232	7,929	7,929				535
								536
10,642	5,475	5,167	1,984	1,556		428		537
41,682	1,569	40,113	6,021	5,800		211	10	538
25,822	13,888	11,934	2,984	1,160	544	1,280		539
1,458	568	890	518			518		540
								541
2,249	375	1,874	191	37			154	542
892	9	883						543
3,291	1,082	2,209						544
22,559	4,391	18,168	1,881	1,756		125		545
491	207	284						546
8,877	1,048	7,829	39			39		547
1,136	448	688	321			200	121	548
3,729	97	3,632						549
36		36						550
2,364	439	1,925	375	375				551
1,115	652	463	344	10	289	45		552
5,706	1,199	4,507	482	47			435	553
4,629	245	4,384						554
650	174	476	4				4	555
2,179	319	1,860	30		30			556
1,594	666	928						557
10,942	350	10,592						558
1,463	432	1,031	297	297				559
23,609	1,152	22,457	310				310	560
16,880	6,058	10,822						561
2,637	582	2,055						562
7,603	3,145	4,458	686			303	383	563
500	18	482	87				87	564
22,711	6,079	16,632	6,284	5,397	144	90	653	565
6,932	3,915	3,017	610			160	450	566
6,936	707	6,229	421				421	567
13,992	2,349	11,643	807			142	665	568
4,508	1,102	3,406	309	309				569
360	313	47						570
								571
1,775	718	1,057	192		192			572
802		802	142			142		573
519	55	464	54		54			574
								575
28,097	131	27,966	3,638	2,967	121		550	576
1,282	54	1,228	152		152			577
3,581	679	2,902	825	825				578
28,398	4,863	23,535	14,149	13,911		238		579
1,028	332	696	300			300		580
3,604	1,559	2,045						581
								582
								583
16,261	4,520	11,741	648		648			584
1,974	334	1,640						585
7,670	1,566	6,104	1,560	1,158	34	341	27	586
2,248	530	1,718	520		394	126		587
7,815	745	7,070	847	38	37	772		588
23,104	7,417	15,687	1,076	603	473			589
1,745	218	1,527	63			13	50	590
1,091	771	320						591
694	103	591	56			56		592
								593

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TABLE NO. 1—(Continued)—POPULATION,

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census 1915	Total payments of towns	Cash on hand at close of year
594	Quasqueton	1.	466	979	427
595	Quimby	1.	286	279	1,376
596	Radcliffe	1.	729	4,344	2,901
597	Rake	1.	231	2,211	44
598	Ralston	2.5	200	1,263	2
599	Randalia	.13	141	174	589
600	Randolph	.6	320	9,197	1,000
601	Rathbun	--------	622	694	112
602	Readlyn	.5	319	2,599	2,316
603	Reasnor	.75	205	496	279
604	Redding	1.	292	500	298
605	Redfield	1.25	669	6,324	5,383
606	Reinbeck	--------	1,257	--------	--------
607	Rembrandt	1.	228	2,034	2,028
608	Remsen	.38	1,098	11,089	2,280
609	Renwick	--------	483	10,304	1,202
610	Ricevilla	1.	945	12,454	1,233
611	Richland	--------	619	--------	--------
612	Rickardsville	1.	95	--------	--------
613	Ricketts	.25	143	--------	--------
614	Ridgeway	3.18	389	9,622	736
615	Rinard	1.	156	334	393
616	Ringsted	1.	447	3,600	4,031
617	Rippey	--------	403	2,039	903
618	Riverside	--------	654	4,764	445
619	Riverton	1.5	656	1,458	369
620	Robins	2.49	125	176	365
621	Rock Falls	--------	108	264	253
622	Rockford	--------	1,138	--------	--------
623	Rock Valley	1.31	1,306	6,617	2,549
624	Rockwell	3.5	726	4,764	1,567
625	Rockwell City	4.	1,864	21,769	9,211
626	Rodman	--------	161	--------	--------
627	Rodney	.09	175	326	480
628	Roland	1.	691	21,730	7,754
629	Rolfe	1.	1,115	41,601	8,434
630	Rome	--------	163	702	111
631	Rosehill	--------	257	800	489
632	Rowan	.9	326	1,848	89
633	Royal	.25	312	--------	--------
634	Rudd	--------	448	3,756	402
635	Runnells	--------	390	1,165	21
636	Russell	.94	660	2,344	886
637	Ruthven	1.	744	3,698	6,447
638	Rutland	1.	235	363	533
639	Ryan	.75	483	3,586	6
640	St. Ansgar	.44	852	6,589	1,924
641	St. Anthony	4.	218	525	296
642	St. Charles	--------	455	1,501	261
643	St. Lucas	--------	146	244	159
644	St. Olaf	2.	145	539	10
645	St. Paul	1.25	62	272	246
646	Sabula	1.	944	8,140	5,886
647	Salem	1.	516	2,293	7
648	Salix	--------	339	3,450	545
649	Sanborn	1.	1,456	8,550	7,621
650	Sandyville	1.	110	--------	--------
651	Searville	1.5	162	381	656
652	Schaller	1.25	680	24,112	15,356
653	Schleswig	.25	567	13,828	2,700
654	Scranton	1.38	902	6,009	--------
655	Searsboro	1.5	207	174	856
656	Sergeant Bluff	.75	507	6,616	1,204
657	Shambaugh	.5	298	937	598
658	Shannon City	1.	289	--------	--------
659	Sharpsburg	--------	166	204	157

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PAYMENTS, RECEIPTS AND CASH BALANCES.

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total for outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
1,406	111	1,295						594
1,655	480	1,175						595
7,245	1,775	5,470	192			192		596
2,255	15	2,240	25		25			597
1,265	90	1,175	938		59	879		598
763	209	554	8		8			599
10,197	363	9,834	2,585			2,585		600
806	204	602	106				106	601
4,915	1,951	2,964	962	591	115	256		602
775		775						603
798	231	567	68		68			604
11,707	2,697	9,010	229	158		71		605
								606
4,057	1,308	2,749	138	71	67			607
13,369	2,858	10,511	660	176	139	248	97	608
11,506	799	10,707	638	501	3	134		609
13,687	4,533	9,154	4,454	3,707		315	523	610
								611
								612
								613
10,358	699	9,659	8,264	8,000		264		614
727	140	587	126				126	615
7,631	2,691	4,940						616
2,942	111	2,831	225		94		131	617
5,209	47	5,162	1,124	605		106	413	618
1,827	3	1,824						619
541	176	365						620
517	277	240						621
								622
9,166	1,549	7,617	200	200				623
6,331	710	5,621	659	362	161	136		624
30,980	6,634	24,346	2,254	53	315	116	1,770	625
								626
806	321	485	6				6	627
29,484	7,899	21,585	5,980	5,835	11	134		628
50,035	1,634	48,401	31,009	200	46	989	29,774	629
813	254	559	551			551		630
1,289	361	928	153				153	631
1,937	52	1,885	471		85	100	286	632
								633
4,158	534	3,624	62				62	634
1,186	361	825	169			169		635
3,230	526	2,704	170				170	636
10,145	4,079	6,066						637
896	274	622						638
3,592	537	3,055	817	478	51	288		639
8,513	1,431	7,082	254		97	157		640
821	90	731						641
1,762	121	1,641	255				255	642
403	143	260						643
549	94	455						644
518	344	174	3				3	645
14,026	4,296	9,730	140	46			94	646
2,300	2	2,298	1,133			1,133		647
3,995	975	3,020	661	533		62	66	648
16,171	7,014	9,157	966	31			935	649
								650
1,037	532	505	75			75		651
39,468	2,258	37,210	18,437	18,062	93	282		652
16,528	1,565	14,963	257	257				653
6,009	293	5,716	2,486	438	97	1,575	376	654
1,030	433	597						655
7,820	1,857	5,963	5,353	3,574	1,779			656
1,535	607	928						657
								658
361	15	346	54				54	659

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TABLE NO. 1—(Continued)—POPULATION,

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census 1915	Total payments of towns	Cash on hand at close of year
660	Sheffield				
661	Shelby	4.75	1,035	15,500	4,011
662	Sheldahl	1.	623	4,163	1,752
663	Shell Rock	.88	226		
664	Shellsburg	1.25	829	5,978	1,011
665	Sherrill		605	2,910	856
666	Sibley		122	92	251
667	Sidney	8.	1,755	88,545	2,332
668	Silver City	1.19	1,074	9,072	1,466
669	Sioux Center	1.	483	1,354	1,146
670	Sioux Rapids		1,209	5,999	1,645
671	Slater	1.	1,023		
672	Sloan	3.75	670	2,872	1,625
673	Smithland	.75	588	4,451	
674	Soldier	.25	336	2,318	242
675	Solon	1.	244	2,136	146
676	Somers	1.	441	4,378	2,299
677	South English		178	842	49
678	Spillville	.2	333	733	461
679	Spirit Lake	.38	314	1,853	318
680	Spragueville		1,602	26,656	10,158
681	Spring Brook		101		
682	Spring Hill	.75	130	160	143
683	Springville		85		
684	Stacyville	5.	637	3,049	2,017
685	Stanhope		696	2,809	641
686	Stanton		357	3,444	518
687	Stanwood	.90	705	5,142	2,452
688	State Center		547	4,083	2,686
689	Steamboat Rock	1.	1,037	43,754	1,253
690	Stockport		414	1,726	1,076
691	Stockton	1.	363	1,735	257
692	Story City	1.	121	406	271
693	Stout	5.	1,576	48,081	9,112
694	Stratford	2.25	147	1,058	338
695	Strawberry Point		601	15,919	1,394
696	Struble		1,157	11,093	4,931
697	Sully		160	2,358	312
698	Sumner	1.	346	2,059	1,987
699	Superior	2.25	1,585	7,603	8,389
700	Sutherland	1.	188	1,421	486
701	Swaledale	1.	812	12,456	1,621
702	Swan	.5	207	632	163
703	Swea City	1.	271	341	147
704	Tabor		595	16,549	558
705	Templeton		1,048		
706	Terrill		27		
707	Thayer	.5	452		
708	Thompson		188		
709	Thor	1.	565		
710	Thornburg	1.	297	1,279	33
711	Thornton		221	345	124
712	Thurman	1.	311	705	1,545
713	Tingley	.5	357	1,167	985
714	Titonka	.75	411	1,243	2,324
715	Toronto		353	1,448	1,425
716	Traer	.5	141	279	371
717	Treynor	1.	1,378	16,767	4,083
718	Tripoli		205	365	1,904
719	Truro	1.25	854	6,471	2,724
720	Turin		322	921	777
721	Udell	.25	202	1,293	617
722	Underwood	.38	192		
723	Union		295	715	1,967
724	University Park		600	3,690	2,209
725	Urbana	1.	435	1,885	894
726	Ute		393	4,394	872
			560	11,614	3,078

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PAYMENTS, RECEIPTS AND CASH BALANCES.

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total for outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
19,511	3,319	16,192	3,585	853		723	2,007	660
5,915	925	4,990	655	456	122	70	7	661
								662
6,989	966	6,023	1,429	467	47	775	140	663
3,766	1,146	2,620	153		83	70		664
343	205	138	14			14		665
90,877	1,500	89,377	3,302	1,142	937	602	621	666
10,538	2,567	7,971	626	555		71		667
2,500	942	1,558	199				199	668
7,644	1,403	6,241	329		156	55	118	669
								670
4,497	388	4,109	247	15		80	152	671
4,451	1,028	3,423	319	319				672
2,660	356	2,304	207	162	45			673
2,282		2,282	88			88		674
6,677	2,717	3,960	1,405	105		200	1,100	675
891	110	781	767		129	638		676
1,194	168	1,026	187		41	45	101	677
2,171	484	1,687						678
36,814	5,179	31,635	224		224			679
								680
303	86	217						681
								682
5,066	1,544	3,522	207		77	130		683
3,450	133	3,317	385	186	23	176		684
3,963	88	3,875	345	291			54	685
7,594	1,159	6,435	203			203		686
6,769	518	6,251						687
45,007	1,933	43,074	6,490	1,163		5,225	102	688
2,802	1,364	1,438	1,516	647	56	288	525	689
1,992	730	1,262						690
676	158	518						691
57,193	6,012	51,181	13,454	3,143	106	10,205		692
1,396	293	1,103	206				206	693
17,313	2,219	15,094	423		149	274		694
16,024	4,356	11,668	2,168	778		1,390		695
2,670	793	1,877	1,291	1,291				696
4,046	1,189	2,857	751			751		697
15,992	5,254	10,738	306			306		698
1,907	349	1,558	766			766		699
14,077	2,186	11,891	6,353	1,266			5,087	700
795	374	421	98				98	701
488	33	455	23				23	702
17,107	391	16,716	802	182	135	467	18	703
								704
								705
								706
								707
								708
1,312	425	887	391				391	709
469		469						710
2,250	551	1,699	251			241	10	711
2,102	495	1,607	72				72	712
3,567	1,365	2,202	459			442	17	713
2,873	85	2,788	112		112			714
650	309	341						715
20,800	4,919	15,881	1,113	200		457	456	716
2,269	1,129	1,140	63		63			717
9,195	1,651	7,544	778	778				718
1,698	54	1,644						719
1,910	474	1,436	1,145			1,145		720
								721
2,682	787	1,895						722
5,899	825	5,074	212	110		102		723
2,689	1,620	1,069	437		85	352		724
5,266	407	4,859	251	205	30		16	725
14,692	3,352	11,340	3,809	3,676	122	2	9	726

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TABLE NO. 1—(Continued)—POPULATION,

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census 1915	Total payments of towns	Cash on hand at close of year
727	Vail	1.	685	--------	--------
728	Valeria	1.	92	269	356
729	Van Horn	1.	505	2,763	11,745
730	Van Meter	--------	472	1,663	889
731	Van Wert	.25	469	805	206
732	Varina	.38	245	1,317	283
733	Victor	--------	754	9,934	12,486
734	Vincent	1.	183	1,512	168
735	Vining	1.13	164	676	1,301
736	Volga (City)	1.	456	1,687	1,459
737	Wadena	--------	279	711	224
738	Walcott	--------	461	3,661	2,359
739	Walker	.75	526	4,522	881
740	Wallingford	1.	188	329	1,278
741	Wall Lake	--------	726	9,425	9,857
742	Walnut	1.	1,008	21,692	8,199
743	Wapello	1.75	1,532	10,311	2,333
744	Washta	1.25	432	--------	--------
745	Waterville	--------	192	396	103
746	Waucoma	--------	449	1,659	722
747	Waukee	--------	354	4,107	744
748	Wayland	1.	560	2,952	133
749	Webb	.75	185	2,260	--------
750	Weldon	--------	289	959	420
751	Wellman	.75	839	3,854	3,293
752	Wellsburg	1.	385	6,623	2,668
753	Welton	--------	75	378	558
754	Wesley	.63	466	5,396	263
755	West Bend	--------	701	9,918	57
756	West Branch	1.5	712	7,433	3,452
757	West Burlington	--------	1,091	6,036	2,145
758	West Chester	.5	233	622	153
759	Westfield	.01	198	402	129
760	Westgate	.5	266	1,476	91
761	West Liberty	1.	1,760	64,832	3,085
762	West Mitchell	1.	138	158	159
763	West Point	.5	564	8,861	15,093
764	West Side	--------	401	--------	--------
765	West Union	3.	1,773	15,462	3,284
766	Wheatland	.5	558	1,888	2,883
767	Whiting	1.	642	13,003	113
768	Whittemore	--------	588	10,772	1,238
769	Whitten	3.75	236	673	1,000
770	Willey	.5	71	113	381
771	Williams	.9	550	5,690	3,075
772	Williamsburg	.91	1,157	6,060	4,045
773	Wilton	.7	1,176	--------	--------
774	Winfield	1.	1,007	7,021	3,892
775	Winthrop	.75	564	4,818	3,922
776	Wiota	1.	245	461	861
777	Woden	1.	163	604	141
778	Woodbine	--------	1,613	11,927	4,810
779	Woodburn	3.	389	1,393	1,190
780	Woodward	1.	820	14,851	1,560
781	Woolstock	1.	337	3,586	4,748
782	Worthington	.5	327	1,057	1,034
783	Wyoming	.5	707	5,385	617
784	Yale	--------	305	3,478	1,284
785	Yetter	--------	132	1,164	53
786	Yorktown	--------	212	734	561
787	Zearing	1.	536	700	2,012
788	Zwingle	--------	85	658	355

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PAYMENTS, RECEIPTS AND CASH BALANCES.

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total for outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
								727
625	186	439	32		32			728
14,508	10,957	3,551	208		148	55	5	729
2,552	959	1,593	25				25	730
1,011	190	821	301		41	260		731
1,600	576	1,024	1,095	255	59	648	133	732
22,420	1,005	21,415	4,263	143	279	100	3,741	733
1,680	690	990	500			500		734
1,977	1,094	883						735
3,146	1,479	1,668						736
935	100	835						737
6,020	1,368	4,652						738
5,403	2,208	3,195	654	15		589	50	739
1,607	751	856	293			293		740
19,282	5,197	14,085	1,613	1,106	55	171	281	741
29,891	7,542	22,349	5,899	5,712			187	742
12,644	2,636	10,008	7		7			743
								744
499	87	412						745
2,381	463	1,918	248	26	50	172		746
4,851	227	4,624	606	606				747
3,085	287	2,798	73		73			748
2,260	818	1,442						749
1,379	273	1,106	360				360	750
7,147	1,971	5,176	7		7			751
9,291	870	8,421	898		94	100	704	752
936	887	49						753
5,659	418	5,241	1,494	1,013	15	46	420	754
9,975	1,174	8,801	816	734		82		755
10,885	2,517	8,368	240			39	201	756
8,181	493	7,688	4,138	4,000		138		757
775	211	564	33		26	7		758
531	79	452	113		31	82		759
1,567	145	1,422	27		19	8		760
67,917	3,355	65,562	7,210	6,151			1,059	761
316	87	229						762
23,959	17,386	6,573	2,570	2,284	36	94	156	763
								764
18,746	3,406	15,340	1,726	1,016	317	393		765
4,771	1,884	2,887						766
13,116	513	12,603	1,078	1,055	23			767
12,010	1,086	10,924	1,051	701		350		768
1,673	625	1,048						769
494	363	131	97			97		770
8,765	3,011	5,754	34	34				771
10,095	485	9,610	339		316		23	772
								773
10,913	2,582	8,331						774
8,740	2,212	6,528	1,138	1,054	84			775
1,322	837	485	29		14	15		776
745	9	736						777
16,737	3,280	13,457	1,634	1,108		526		778
2,583	727	1,656	227			227		779
16,411	851	15,560	4,049	751	3,298			780
8,334	4,410	3,924	410	72	76	24	238	781
2,091	801	1,290						782
6,002	1,058	4,944	820	646	53	121		783
4,762	148	4,614	356		22		334	784
1,217	359	858						785
1,295	237	1,058						786
2,712	781	1,931	1.083		240	631	162	787
1,013	266	747	635		428	98	109	788

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TABLE NO. 2—PAYMENT OF TOWNS

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
	Grand total	$4,283,974	$ 19,472	$ 43,590	$ 15,047	$ 43,645	$157,178	$101,530	$ 44,040
1	Ackley	36,806	1	60		682	750	157	764
2	Ackworth	237	5	5	1	20		113	
3	Adair	12,990	80	131	3,673		795		
4	Adel	15,021	52	107		79	789	627	1,561
5	Afton	14,354	72	163	54	83	403	968	300
6	Agency	1,491	12	25	10	60	97	75	
7	Ainsworth	2,750	10			48	60	790	29
8	Akron	35,202	106	100	50	120	1,083	189	85
9	Albert City	3,798	7	15		30	30		270
10	Albion	1,320	21	27	15	114	18	130	
11	Alburnett								
12	Alden	12,025	35	82	1	69	660		160
13	Alexander	2,971	39	45	10	289	70	67	
14	Allerton	5,560	13	30	50	48	620	432	
15	Allison	4,134	68	70	50	99	136	820	
16	Alta	62,425	25	750		125	900	100	
17	Alta Vista	3,414	12	24	50	90		64	
18	Alton	10,287	114	187	50	268	1,352		
19	Altoona	1,495	8	50	3	28	78	3	3
20	Alvord	5,693	50	58	35	60	314	61	
21	Andover	160	49	20	10	14			
22	Andrew	787	10	20	22	50	50	10	18
23	Anita	8,451		188		20	280		
24	Ankeny	39,733		50		37	50	90	66
25	Anthon	14,145	38	47	10	236	1,039		270
26	Aplington	12,926	14	43		66	75		286
27	Arcadia	2,240					606		
28	Archer	466							
29	Arion	6,060		18		35	6	15	
30	Arispe	259	17	18	3	50		15	
31	Arlington	3,653		46		46	119	682	23
32	Armstrong	13,630	25	113	10	228	1,123	246	
33	Arnold's Park	3,252	83	40	25	118	356	201	
34	Arthur								
35	Ashton	2,467	19	34		97	720	281	17
36	Aspinwall	701					60		514
37	Atalissa	209		10	6				5
38	Athelstan								
39	Auburn	3,092	7	43	15	28	44		
40	Aurelia	12,089	105	85	52	1,411	67	152	
41	Aurora	980	3	12		17	40	70	
42	Avenarius								
43	Avoca	11,134	101	40		139	1,170		
44	Ayshire	13,059	12		50	95	300		
45	Badger								
46	Bagley	7,760					10		
47	Bailey	1,274	18	30	30	80	269		
48	Baldwin	942	10	15		33	2		
49	Bancroft	6,938	35	35		60	240	540	305
50	Barnes City	1,378	25	6		26	28	693	
51	Barnum	459	18	61	15	58			
52	Bassett	339		5	5		19		
53	Batavia	2,829	6	30	19	37	300		
54	Battle Creek	7,767	20	40	35	62	600	600	360
55	Baxter	4,113	18	69	46	73	210	210	
56	Bayard	18,860	14	120	15	74	549	107	13
57	Beacon	784	12	50	25	89	3		
58	Beaconsfield								
59	Beaman	1,155	23	25	29	8	20	62	6
60	Beaver	71							
61	Bellevue	24,292	30	230	40	110	537	120	139
62	Belmond	11,573	157	226		56	521		
63	Bennett	6,921	18	48		76	213		
64	Benton	343	6	6		30	6	77	
65	Berkley	251	4	10					

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FOR GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and crossings	Sewers and sewage disposal	Water works	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates Ia. League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous year's issue paid	Number
$585,272	$268,246	$683,351	$1,053,537	$ 64,397	$ 24,540	$ 29,85b	$3,665	$156,732	$519,766	$470,102	
2,568	145	18,547		120		65	10	514	6,423	6,000	1
79								14			2
1,992		362	1,167	133	370	11		890	2,068	1,318	3
1,148		1,989	1,377	24	323	60	10		1,844	5,030	4
168	508	1,358	5,015	146	125	187		78	4,571	157	5
1,126				86							6
553		542	575	33			10		100		7
3,544	1,626	3,793	14,684	80	19	148	10	835	1,827	6,732	8
376	480		109				10	625		1,846	9
376		25	340				10	72		172	10
											11
2,966		798	1,476	2,118			30	2,148	1,479	3	12
898		276	244	15				100	927		13
2,210			1,234	30	12			142	630		14
1,172		711	723	42	10			37	100		15
2,753	275	49,650					10	7,008		829	16
292		200	2,647	15	10		10				17
2,324	234	3,304	1,126	89		50	10		910	269	18
641	18		575	45			10			33	19
666	10	422	1,909	16			10		1,401	681	20
67											21
100			416	56	1					18	22
796		5,303	588	55		150			930	141	23
535	36,206	915	650	20		50		114	950		24
699	1	2,568	4,424	29				2,393	1,074	1,317	25
2,347		5,767	3,038	52		8		60	1,170		26
647		500	261	26		2			198		27
200			99					1	166		28
256		200	2,636	19		10		15		2,850	29
161											30
359		615		56			10	810	887		31
2,115	1,330	3,430	936	404	16	141	10		817	2,535	32
1,125			510	16			10	253	507	8	33
											34
1,022				16		6	10			245	35
102			6					19			36
188											37
											38
453	20		1,858					20	604		39
1,016		1,464	4,053	26			10		1,130	2,513	40
369			420	17		4	15	13			41
											42
3,111		1,878	1,318	178	46	80		381	2,278		43
151		11,306		46					275	824	44
											45
322		484	4,629	30			10	189	941	1,145	46
847											47
47		380	220					20	215		48
99		3,393	920			137	10		1,164		49
33			166	33	18		10			340	50
182				40	25	20	10	30			51
	293		8					9			52
1,589			538	100	100			36		74	53
2,908			171			50			300	2,621	54
1,387	353		943	59	156	191	10		180	208	55
493		4,096	6,147	582	40		10	45	1,271	5,284	56
137		1	419	48							57
											58
151			387	50			10		17	376	59
71											60
2,318		3,224	12,684	399	28			741	1,175	2,517	61
1,856	220	1,902	1,447	738		155	10	1,460	1,836	989	62
222		1,309	2,673	18		341	55	745	1,203		63
			217					1			64
229		4				4					65

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TABLE NO. 2—(Continued)—PAYMENT OF TOWNS

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
66	Berlin								
67	Bernard								
68	Bertram	549	9	9	6	45			
69	Bettendorf	22,917	75	150	25	160	1,140	667	24
70	Bevington								
71	Bermington	2,108	11	30		47	23	204	37
72	Blairsburg	1,855	15	53	15	88			
73	Blairstown	7,079	57	53	10		728		70
74	Blakesburg	259	2	35	12	9	2		
75	Blanchard								
76	Blencoe	1,099		10	29		3	97	
77	Blockton	2,921	144	39	6	86	175	190	186
78	Blue Grass	865	27	30	20	17	66		6
79	Bode	7,541	1	15	79	5	100	470	60
80	Bonaparte	1,901	14	25	25	56	100	100	
81	Bondurant	3,350	8	26		31	8	140	
82	Bonton	868	5	6	5				
83	Boxholm	1,337	25	25	10	60	25		
84	Boyden	2,881	20	28	10	73	83	330	6
85	Braddyville	1,287	57	25	6	30	75	47	
86	Bradgate	692	18	10	10	30	42		38
87	Brandon	2,877	13	33		51	88		
88	Brayton	458	18	12		31	14	4	
89	Breda	4,658	14	40	15	62	1,055		
90	Bridgewater	510		144			180		
91	Brighton	3,607	28	66	20	58	516	241	
92	Bristow								
93	Britt	25,917		181		171	57	344	
94	Brooklyn	11,989	105	250	25	102	54	1,183	202
95	Brunsville	374	50	40	25	38			
96	Buckeye	1,095	12	22	40	10		103	
97	Buffalo	3,220	25	56	37	62	176	17	42
98	Buffalo Center	17,051		160		23	378	590	477
99	Burt	12,071	20	244	13	53	40		400
100	Bussey	2,168	30	27	10	85	474	75	172
101	Calamus	1,940	15	15	10	61	90	117	
102	Callender	1,016	30	25		61	177	26	
103	Calmar	18,067	57	211	40	55	48	815	
104	Calumet	1,204	46	27	43	91		31	32
105	Camanche	925	40	63	20	30	62		
106	Cambridge	3,757	10	31	15	50	204	290	
107	Cantril								
108	Carbon								
109	Carlisle	5,727		32	52	20	308	350	
110	Carpenter	177							
111	Carson	7,824	2	11		2	63		35
112	Cascade	8,856	20	105	16	100	1,139	259	24
113	Casey	4,300		120				390	
114	Castalia	3,113	16	25	10	24		86	
115	Castana	3,478		4			6	312	
116	Castle Hill	456		2					
117	Cedar Heights	1,531		55		62			
118	Center Junction	1,948	25	35	10	22	25		
119	Center Point	5,856	50	50	50	64	109	210	
120	Central City								
121	Centralia								
122	Charlotte	5,255	12	79	25	60			
123	Charter Oak	20,895	131	211	25	102	428	75	
124	Chatsworth	219	25	25		26		11	
125	Chelsea	4,238	50	80	15	68	195	370	
126	Chester	1,663							
127	Chillicothe	106	2	12		14		29	
128	Churdan	9,478	15	44	15	100	361		8
129	Cincinnati	2,752	27	36	49	22	303	195	42
130	Clare	712	25	50	10	20		35	
131	Clarence								
132	Clarksville	8,548	60	65		125	420		15

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FOR GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and crossings	Sewers and sewage disposal	Water works	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates to League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous year's issue paid	Number
											66
											67
400				9			10	61			68
10,940	26	1,788	3,158	383	63	297	10		1,825	2,186	69
											70
1,226			440		73	17					71
496			298							890	72
352		292	750	45			10	50	1,250	3,412	73
137					12			50			74
											75
94		132	85	46	10		5	484		154	76
459			577	156		28	10		865		77
303				12				101		283	78
1,021		218	3,575	319	10	126		34	860	650	79
529		473	136	26			10			407	80
648		129	1,723	68	77			133	276	83	81
52		4	196			24			63	513	82
209			254					265		464	83
288		430	240	92	175	46	10	62	988		84
81			595	39	310			22			85
248			215	24		3	10	44			86
409			1,184					39	1,060		87
147			199	20			5	8			88
348		579	1,244	101		35		357	275	533	89
								186			90
413			1,163	172	75	25	10	156		663	91
											92
2,848		2,831	1,209	16		100	10	675	13,200	3,755	93
1,056	854	2,449	1,479	322	15	166			3,241		94
221											95
356	146		288	4			10			104	96
290			1,624	69			10		812		97
2,390		5,105	876	258		85		36	4,902	1,781	98
683		1,428	5,082	77			10	321	857	2,843	99
88			720	3				67		417	100
765			402	158			10	94		203	101
225			56	52		14		39		311	102
2,769		2,606	1,451	287	51	40	10	188	281	9,158	103
228	4		66	282			10	70		274	104
27[illegible]			250	45	2			138			105
1,318		483	392	13	25[illegible]		10	68	176	439	106
											107
											108
11[illegible]			2,583				10	262	1,940	60	109
4[illegible]			6		7	19				103	110
1,18[illegible]		1,744	427		24[illegible]	66			826	3,221	111
2,00[illegible]		1,997	1,641	48		27	10	564		897	112
89		1,585	788		3[illegible]			54	436		113
71			1,568	18				2	652		114
38[illegible]		2,204		192			10	259	85	21	115
14[illegible]				4						307	116
46[illegible]		210	10					51		677	117
7[illegible]		569	1,163	10				15			118
2,087		697	595	82	15[illegible]			24	1,180		119
											120
											121
159		981	552					75	3,090	222	122
847		518	16,054	65	17		10		2,412		123
74			42	6			10				124
57[illegible]		420	526	79		50			1,789	8	125
41[illegible]		313	319						30	591	126
3[illegible]				12							127
1,084		2,233		24	509		10		795	4,280	128
652			809	26	79				512		129
303		57	159	23					30		130
											131
1,887		1,968	1,350	116	708	53			888	948	132

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TABLE NO. 2—(Continued)—PAYMENT OF TOWNS

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
133	Clayton	208	2	15	10	11			9
134	Clearfield	4,037	30	16	20	60	764	783	15
135	Cleghorn	955	22	32	59	69		149	
136	Clemons	829	51	10		48			
137	Clermont	2,340	55	30	5	84	32	146	
138	Cleveland								
139	Clio	528	13	15	10	25	75	95	
140	Clover Hills								
141	Clutler	1,913	15	20	10	60	235	150	
142	Coburg								
143	Coggon	4,672	25	51		58		360	
144	Coin	5,548	58	69	50	135	180	308	
145	Colesburg	1,099		25			32	10	
146	College Springs	2,348	10	20	10	38	8		
147	Collins	3,876	102	99		277	414	85	
148	Colo	2,967	19	95	40	38	338		
149	Columbus City	666	20	20	15	28			
150	Columbus Junction	8,817	43	68	84	272	260	142	25
151	Conesville	170	11	9	11	27	64		
152	Conrad								
153	Conway								
154	Coon Rapids	6,500	22	99	25	176	640	209	146
155	Coppock	107	22	10	5	20		25	
156	Coralville								
157	Correctionville	17,874	50	60	25	50	95	1,035	
158	Corwith	11,061	13	72		81	232	150	
159	Corydon	52,154	42	260	151	194	959	740	169
160	Cotter	678		10				349	
161	Coulter	2,354	35	35	10	72		71	
162	Craig	655	100	40	25	43			
163	Crawfordsville	5,930	15	26		84		378	19
164	Cromwell	585	3	6		14			
165	Crystal Lake	3,521	18	36	26	83	540		
166	Cumberland								
167	Curlew								
168	Cushing	2,094	8	30		39	55		
169	Cylinder	950	10	55		54	50		252
170	Dakota City	3,001	15	30	15	69	12		58
171	Dallas	821	13	13		30	68		
172	Dallas Center	25,850		4			59	735	7
173	Dana	606	82				63	213	
174	Danbury	19,887	25	60	175	97	249	75	
175	Danville	3,404	9	9	10	40	6	110	
176	Davis City	3,047	11	62	25	60	246	168	
177	Dawson	814	8	13		65		171	14
178	Dayton	8,311	25	83	10	157	510	296	216
179	Decatur City	1,086	21	16	20	68	13		
180	Dedham	1,369	19	20	15	61	60		
181	Deep River	2,196	25	14	72	49	22		
182	Defiance								
183	Delaware	480						10	
184	Delhi	1,164				46			
185	Delmar	3,408	38	104		64	275		
186	Deloit								
187	Delta	4,539		48	25	93	727	54	
188	Denver	5,033	21	63	30	41	324	268	
189	Derby	1,285	6	12	8	30		139	
190	De Soto	2,690	26	33		69	49	60	135
191	De Witt	18,288	1,191	229		185	1,228	528	33
192	Dexter	3,930	26	100	72	73	132	570	3
193	Diagonal	1,736	30	43	18	114	150	129	
194	Dickens	1,613	9	25	10	55	2	31	
195	Dike	10,765	25	36	15	50	60	360	30
196	Dixon								
197	Dolliver	2,019	13	15	5	43	60	37	
198	Donahue	76				23			
199	Donnellson	3,361	14	28		65	514		
200	Doon	3,895		38		10	235		

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FOR GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and crossings	Sewers and sewage disposal	Water works	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates Ia. League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous year's issue paid	Number
76		58		10				17			133
1,062			875	111		182	10	2	107		134
94				530							135
152			568								136
957			780	24			10			217	137
											138
246						49					139
											140
215		626		28		8			111	435	141
											142
555		425	1,758	10			10	1,145		275	143
1,012		2,377	622	21	40	50	10		610		144
242			411	145			10			224	145
781			648	24	1		10	789			146
1,342		662	636	84	25	15			135		147
559		408	405	64	10				991		148
283			283	17							149
1,862	7	2,197	1,051	59		53	5	956	1,441	292	150
48											151
											152
											153
1,928		876	887	444	37	25	10	294	682		154
25											155
											156
10		1,767	8,199	165	183		10	82	1,422	4,721	157
620		821	2,923	24	90	50	10	125	958	4,892	158
2,069		1,750	18,935	72	483	8	10	1,567	16,513	9,141	159
319											160
1,617			273	100		141					161
								397		50	162
392		1,913		16		48		414	550	2,075	163
211			323	18			10				164
554		1,247	365		122	25		55	450		165
											166
											167
802	25	685		10		8				432	168
523				6							169
824		540						27	551	860	170
475			181			30		11			171
4,802		6,132	1,128	18		195	10	645		12,115	172
			200	48							173
198	703	11,833	652	49	48	20	10	1,535	556	3,602	174
161			1,721	23		20		356	775	164	175
703		698	434			20	10	20	482	108	176
466			72					5			177
675		1,781	2,826	181	487		10		950	104	178
476			353	17		50		52			179
128		1,002	20					44			180
373		918	154			5		26	538		181
											182
336			112	19		3					183
670			194							251	184
268		698	450	7			10	968	526		185
											186
2,124			1,378	18		62	10				187
1,110	9	416	1,694	27				11	1,019		188
268			548	12						262	189
452			456	34	255		10		1,038	73	190
4,232		3,176	2,872	368	108	53	31	10		4,044	191
483		77	792	65	106	96	10		1,325		192
525			600					127			193
107				23				196	120	1,035	194
815	1,654	392	4,548	8	13		10	34	927	1,788	195
											196
180	133	583		13		9			300	628	197
				16				37			198
869		504	370	18		59	10	25	875		199
448		485	306	26			20	116	2,200	5	200

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TABLE NO. 2—(Continued)—PAYMENT OF TOWNS

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
201	Dougherty	2,023	7	29	10	23	66		
202	Dow City	11,133	26	43	72	60	10		
203	Dows	15,698		50			1,396		
204	Drakesville	414	7	14	5	37	7	15	
205	Dumont	4,967		8			198	380	1
206	Duncombe	2,343	25	25	1	5	110	115	
207	Dunkerton	554	4	30		18		20	
208	Dunlap	25,250	39	83		105	195	990	48
209	Durango	186	3	3	3	12			
210	Durant	11,316	39	220	20	91	130	260	
211	Dyersville	12,385		129	50	90	1,298	709	382
212	Dysart	19,379	50	150		178	390	536	397
213	Earlham	27,052	40	183	25	80	136		1,026
214	Earling	2,169		25			74	170	
215	Earlville	4,803	71	25		33	251	99	106
216	Early	30,985	185	60		184	120		
217	East Peru	847		5					
218	Eddyville	19,464	68	57		104	670	300	
219	Edenville	3,528	13	51		35	55	109	
220	Edgewood	2,485	15	27		66			34
221	Elberon	1,276				1	88		
222	Eldridge	1,039	10	30	10	45			35
223	Elgin	2,697	13	25	20	51	60	198	119
224	Elkader	10,590	24	40	77	5	501	538	
225	Elkhart	10,042						175	
226	Elkhorn	1,427					5		289
227	Elkport	1,299		36	5			64	
228	Elliott	6,395	18	138	80	97	136		
229	Ellston	644	10	42			122		
230	Ellsworth	7,365		50	10		30		
231	Elma	4,233	12	50		60	200	331	
232	Ely	170	12	45	6	31			
233	Emerson	1,986	112	44	19	63		86	
234	Epworth	7,596		19			2	125	
235	Essex	8,117	32	34	25	79	450	372	
236	Everly	4,188	9	14		38	15	110	18
237	Exira	6,192	50	74	60	142	947		
238	Exline	1,054	10	43	12	52	125		
239	Fairbank	7,660	25	135		194	519	91	
240	Farley	12,591	30	50		115	609		
241	Farmersburg	850	1	35		5	137	143	18
242	Farmington	11,544	100	111	25	89	736	236	
243	Farnhamville	3,596	11	37			38		
244	Farragut	1,834	60	63	10	100	120	960	
245	Fayette	47,430	21	188	25		432	121	1
246	Fenton	9,656		38	15	80	65	86	
247	Ferguson								
248	Fertile	518		25	14				
249	Floris	544		45	8			61	
250	Floyd	848		25			102	271	45
251	Fonda	24,891	55	180	1	216	1,210		
252	Fontanelle	10,803	12	26	25	55	120	83	321
253	Ft. Atkinson	1,198	24	31	5	30	12	15	
254	Ft. Des Moines								
255	Fostoria								
256	Franklin	273	1	12			15	30	
257	Fraser	909	20	27	20	98			
258	Fredricksburg	8,546		155		2			
259	Frederika								
260	Fremont	3,778	4	1			408	280	
261	Galt	725	30	10	3	8		26	
262	Galva	17,241	50	412	25	68	506	501	85
263	Garber	476	1	23	1	5		91	
264	Garden Grove	4,125	33	8		68	326	25	
265	Garnavillo	1,335	2	20	10	5	46	121	76
266	Garner	12,651	100	75		108	124	1,075	41
267	Garrison	1,248	55	37		61	170	70	

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FOR GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and crossings	Sewers and sewage disposal	Water works	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates Ia. League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous year's issue paid	Number
818	362		170	16			10	17	450	45	201
381		141	5,683	16		406	10	5	1,265	3,015	202
1,532	2,029	4,729	1,243	20		466			321	3,912	203
149			8	25			10	137			204
		778	529	1,925		75	10	198	844	21	205
413		701	381	18				82	309	158	206
101			350	21			10				207
917	595	4,428	799	78		25	10	1,083	15,832	14	208
165											209
3,444		1,051	4,712	55		687	10	597			210
2,767	420	1,214	2,211	577	32	306	10	1,053	1,137		211
2,854	6,956	4,450						371	3,047		212
561		912	16,678	21	172	291	10		2,483	4,434	213
73		1,610	181	20			10	6			214
777		747	1,663	67			10		912	42	215
1,203	12,036	814	12,580		67		10		1,361	2,365	216
273			527	24				12		6	217
489			15,999	408	25	20	10	45	547	722	218
222		486	466		230		10	82	550	1,219	219
575			600	78			10	231	528	321	220
445		478		11			10	75		168	221
234		591					10	14	60		222
1,155			614	100			10		332		223
3,970		2,082	1,080	21	69		10	133	2,040		224
			9,500	45	20			172		130	225
751			177	24			10	171			226
646			250	25				11		262	227
549		1,476	427	189	640	5	10		2,555	75	228
221		219		10				20			229
315		2,545	3,786					200	429		230
786		1,130	925			89			650		231
55				14				7			232
566			699	149					248		233
233		385	575	60	125		10	55	1,117	4,890	234
1,565		3,647	417	20		75	10		1,000	391	235
229	5		2,183	56			10	663	838		236
1,606		1,234	590	62	36		10		1,381		237
226			366	210			10				238
630		552	4,168	23					945	378	239
750	8,000	1,175	800	62			10		640	350	240
247			249	5			10				241
407		2,474	5,909	17			10	615	715	100	242
426	574		945	17	15			785	748		243
			521								244
35,803	173	473	1,265	30		52	10	749	4,559	3,528	245
101		2,088	6,154	18			10	65	475	461	246
											247
391								88			248
304				27				99			249
376				24	5						250
1,057		6,077	11,639	737	102	238	10	727	1,640	1,002	251
930		289	4,859	35		64	10	18	3,938	18	252
308			770	3							253
											254
											255
107				8				100			256
687				9		48					257
954	38	99	5,386			57	10	189	1,651	5	258
											259
1,551			646	18		213	10			647	260
164	2		30	23				5		424	261
969		3,635	8,880	437	445		10	124	849	225	262
111			164					80			263
862			818	25	162			164		1,634	264
247			600	75	62		10	61			265
3,401		2,223	732	21		127	43	3,001	813	757	266
281			527	23		18					267

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TABLE NO. 2—(Continued)—PAYMENT OF TOWNS

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
268	Garwin	4,022	18	52	10	97	60	519	
269	Geneva	2,274		36		28	10	113	862
270	George	36,065	15	105	15	63	560		
271	Germania	3,706		21	40	141	180		
272	Gilbert	2,811		37	7				
273	Gilbertville	453		36					22
274	Gilman	4,667	60	20			1,232		
275	Gilmore City	5,897		19			240	300	
276	Gladbrook	12,256	14	101	25	53	112	760	474
277	Glidden	10,597	50	50	10	68	483		
278	Goldfield	5,201	23	15	15	174	179	474	395
279	Goodell	1,367		41	10		75	133	
280	Goose Lake	450	25	25	5	25			
281	Gowrie	7,464	8	28		51	636		1,531
282	Graettinger	3,196					346	346	
283	Grafton	858		15					
284	Graf								
285	Grand Junction	5,238	50	49	20	58	203		77
286	Grand Mound	20,592				5	600	191	
287	Grand River	1,116	5	6			108		
288	Grand View								
289	Granger	3,000		75	48				18
290	Grant	1,732	11	50	58	44	3		
291	Grant City	84		12					
292	Granville	2,087	9	11		56		600	
293	Gravity	1,710	17	29	25	76	110	78	
294	Gray	420		6			47		9
295	Greeley	2,479		25			25	265	
296	Greene	10,261	18	173	11	69	851	366	47
297	Greenfield	48,425	29	766	50	156	374	830	
298	Green Island	177	25	25		25			
299	Grimes	3,552		240					
300	Griswold	13,528	33	233	75	154	1,175		125
301	Grundy Center	15,928	37	204	75	99	941	441	102
302	Gruver	230	13		5	20			
303	Guernsey	790		5					
304	Guthrie Center	19,326	31	1		50	1,135	429	442
305	Guttenberg	16,594	12	3,789	25	60			
306	Halbur	749		25			19		60
307	Hamilton								
308	Hancock	800		37					155
309	Hanlontown	591		15			104		
310	Hansell	443				22	1		
311	Harcourt	4,864	16		5	14	102		
312	Hardy	129		25	1	5			21
313	Harper	175				6			40
314	Harper's Ferry	1,304	3	56	1	24	407	9	
315	Harris	14,329	62	50	12	127	975	434	135
316	Hartford								
317	Hartley	40,328	50	165			652	512	689
318	Hartwick	278							
319	Harvey	1,353	54	40	30	72	100		
320	Hastings	2,381	38	30	10	60		11	2
321	Havelock	3,563	26	26	12	23	27		
322	Hawkeye	4,484	1	26	1	5	6	190	
323	Hazelton	1,759	11	25		12	60	99	
324	Hedrick	5,791	77	73		112	130	383	70
325	Henderson	469					118		
326	Hepburn	416		12	25	12		132	
327	Hills	490	18	18		59	20		
328	Hillsboro	442	5	25	15	22	3		
329	Hinton	1,278					360		
330	Holland								
331	Holstein	15,703	127	449	57	108	933	723	639
332	Holy Cross	627	12	12	5	60		50	
333	Hopeville	191	12	3		15		15	
334	Hopkinton	5,086		50		62	264		

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FOR GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and crossings	Sewers and sewage disposal	Water works	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates Ia. League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous year's issue paid	Number
932		658	382	43		52	10	276	913		268
526			282					90		327	269
2,288	28,978	1,839	458	82	111	164	10	196	275	906	270
522		962	582	28					1,012	218	271
160		881		4					511	1,211	272
60						185		131		19	273
993			1,444	12	18				888		274
271		946	602	16			16	250	827	2,410	275
3,058	92	2,541	1,009	284			10		3,418	305	276
370		2,261	762		170			2,339	4,034		277
1,131	388	342	630	45	163	51	10	58	1,106	2	278
346		10	254	71			10			417	279
9		159	60				10		132		280
1,370		1,159	689	67		65	10	704	558	588	281
1,056		435	577			436					282
839				4							283
											284
2,681			493	135	1		20	38	1,384	29	285
21	18,419	628	448	35			10	25		210	286
72			570	38		15				302	287
											288
361			2,069	50					379		289
132				26						1,408	290
72											291
681		142	413	17				14	144		292
459			756	12		31	10	107			293
174				10				34		140	294
556			411	48		212		38	899		295
2,511		1,376	1,748	184	298	199	20		1,419	971	296
1,338	142	17,235	14,883			10	10	1,145	11,157	300	297
72			9				10		11		298
142		395	1,413					128	1,199	85	299
2,083	560	2,754	1,073	21	86	250	10	432	1,205	3,259	300
2,817	385	3,775	1,867	1,361		113	10	1,328	2,079	294	301
				6						186	302
785											303
1,387	804	5,353	1,519	77	127	157	10		4,828	2,976	304
374		172	10,072		20		10	4	500	1,556	305
167		208	250	15		5					306
											307
395			180	33							308
343				27			10	92			309
26			92			302					310
265			4,124	21				87		230	311
73				3		1					312
83	29	3		5	7			2			313
326			264	15				12		187	314
3,670		211	3,453	24		125	10		541	4,500	315
											316
915	552	7,831	19,773	843	1,036	205	10	917	2,126	4,052	317
271				7							318
237			248			127				445	319
1,145			624	30	15					416	320
469		32	1,756	35	50			38	501	568	321
699	1,638	408	650	34		39		24	763		322
731	84		690	20		12		15			323
794		690	1,093	21					2,348		324
83			264	4							325
206				29							326
202			140	33							327
368								4			328
182		478	82			75		101			329
											330
2,184		7,021	1,801	282	140		34		1,202	3	331
11		435	12	16						14	332
106								40			333
1,382		824	860		129	30			563	916	334

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TABLE NO. 2—(Continued)—PAYMENT OF TOWNS

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
335	Hornick	1,194	13	64		77	12	197	
336	Hospers	4,749	50	45	15	58	663		34
337	Hubbard	7,163	13	51		65	253	515	
338	Hudson	6,668	183	56	30	149	673		95
339	Hull	4,090	31	69	2	66	232	480	5
340	Humeston	6,928	29	95	51	106	268	759	206
341	Huxley	1,232		25	5		52		
342	Imogene	1,113	10	41	25	36	150	90	128
343	Inwood	7,474		50	146		450	140	
344	Ionia	462		15		1		38	23
345	Ireton	3,756	25	25	25	63		900	
346	Irwin								
347	Jackson Junction	264	4	4	6	20		124	
348	Jamaica	704	14	26		58	60	63	
349	Janesville	1,370	3	45	10	15	20		138
350	Jesup	5,015	20	23	15	31		268	
351	Jewell Junction	12,782	50	112	25	98	475	180	
352	Joice	857					29	40	
353	Jolley	2,685	14	38		217	61		5
354	Kalona	3,878		13			1,049		20
355	Kamrar	2,122	19	46		12	178		
356	Kanawha	15,331	50	101	34	110	307		
357	Kellerton	3,513	89	19	10	79	340	30	
358	Kelley	1,380	10	26	3	15	4	80	100
359	Kellogg								
360	Kensett	1,446		17					
361	Kent	627		6					
362	Kentwood Park	22,914	24	64	46	99	126		
363	Keosauqua	9,931	25	50	25	50	135	200	60
364	Keota	15,790	40	46	20	41	269	775	34
365	Keystone	5,230	51	79	25	131	228	392	15
366	Kingsley	13,647	69	77	25	99	1,225	9	1,576
367	Kinross	226	15	15			3		
368	Kirkman	1,393		35				91	
369	Kirkville	247	6	10	6	30		30	
370	Kiron	1,819	16	90	12	85	60	240	
371	Klemme	4,486	5	70	35				
372	Knierim	532	22	37	25	80			
373	Knowlton	320			8			23	
374	Lacona	4,727	5	14	23	63	2	131	
375	Ladora	1,011	13	28	10	139	1	332	
376	Lake Mills	13,177		153	659			765	28
377	Lake Park	18,261	17	36		49	180		
378	Lake View	29,923	15	200		135	340		12
379	Lamoni	12,897	183	19	25	166	1,106	362	128
380	Lamont								
381	La Motte	3,261	25	75		70	130		
382	Lanesboro	9,179	13	23	15	55			
383	Lansing	8,185	72	130	25	57	228	649	370
384	La Porte City	8,730	209	100	25	103	890		94
385	Larchwood	9,790	12	69	5	54		560	99
386	Larrabee	8,883		15	25		7		
387	Latimer	2,259	25	42	20	26	144	168	
388	Lattners	333	29	6	3	12			
389	Laurel	534	12	77		22	46	161	
390	Laurens	56,836	272	85			1,244	362	
391	Lawler	15,159	13	124	10	60	835		3
392	Lawton	3,101	20	35		69			341
393	Le Claire	2,143	63	81	30	76	61	113	10
394	Ledyard	2,355					21	64	
395	Le Grand	823	9	22		35	20		
396	Lehigh	8,000	25	50	100	50	300	300	
397	Leighton	530	2	2					
398	Leland	341	3	25	15	15	50		
399	Lenox	11,888	34	62		71	636	558	15
400	Le Roy	615	6	14	14	22	20	24	
401	Lester	4,177	50	25		60	180	210	125

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FOR GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and crossings	Sewers and sewage disposal	Water works	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates to League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous year's issue paid	Number
709	30	18	15	12		5		42			335
708		649	496	17		101	10		420	1,483	336
641		782	903	14			10	401	3,225	290	337
1,430		335	2,268	90	70	95			1,075	119	338
699	28	1,044	639	750			10	35			339
1,019	5	901	1,228	70	85			140	1,705	261	340
425			110	23			10	582			341
217		372		4		30	10				342
731		1,866	652	19		31		1,187	826	1,376	343
201			139		24			21			344
1,150			400				10	492	666		345
											346
96				10							347
249			16				10	176		32	348
687			387	19		39				7	349
792		1,116	817	16	10	40		42	903	922	350
2,336	2,783	526	1,043	495		202	20	4	3,002	1,431	351
397			328	10		53					352
443			1,546	10		6		69	276		353
1,327			398	35		69	10	51		906	354
353		732	293	18	10	6		41	414		355
2,720		1,483	6,049	124			10		1,824	2,519	356
198			646	10	12			20	2,000	60	357
89		420	223	4					406		358
											359
200			600	15	5			604			360
430			154	37							361
850	18,594	989	666	32	28	75	10	156	1,155		362
		1,075	6,133			78			2,100		363
3,386	3,784	2,286	900	83	449	457	20	55	2,544	601	364
561		239	563	42		14	10	1,000	1,880		365
551	1,129	4,696	576	1,214		160	10	22	2,209		366
164				29							367
9		960	214	24			10	50			368
160				5							369
493		595		2		136	10	20	60		370
1,529		1,780	691	23		233	10			110	371
160			147			51	10				372
269				20							373
163			2,685	14	10		10	25	751	831	374
2			372	70		25	10	9			375
2,295	88	4,599	945	28	132	226	10	599	2,603	47	276
1,288		679	8,977					5,835	1,200		377
1,416	68	2,917	12,783	49		15	20	1,014	6,659	4,280	378
619	26	2,997	1,121	50	218		10	286	4,440	1,141	379
											380
513			534	105				1,083	726		381
349			7,788	46	15	15		296		564	382
2,954		1,143	1,135		20	109		844	434	6	383
3,698	1,286	860	983	17	50	170	10	235			384
378			5,461	20	254	150	10	938	1,265	515	385
519			8,112	57				41		107	386
377	148	400	312		40				500	57	387
283											388
139				77							389
8,681	11,237	12,795	18,698	28		955		663	1,814	2	390
1,435		7,741	3,719	20		9		29	1,161		391
206		1,659	149				10		612		392
875			258	342						234	393
166		216	360	41				250	507	730	394
245			469					23			395
1,402			3,626	300	100		10	200	537	1,000	396
102										424	397
168				9				56			398
1,267	15	2,992	1,280	370		46	10		2,312	2,220	399
169			306	30			10				400
1,990		21						720	606		401

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TABLE NO. 2—(Continued)—PAYMENT OF TOWNS

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
402	Letts	2,202	12	8	20	60	240		
403	Lewis	7,211	164	44	50	67	184	165	
404	Lidderdale	272	21	20		85			4
405	Lime Springs	2,752	92	24	131	14	72	217	
406	Lincoln	1,019	3	16		14			14
407	Linden	714	7	16		35	64	74	
408	Lineville	9,160	13	13	50	57	747	650	
409	Linn Grove								
410	Lisbon	9,045	26	52	20	123	331	537	
411	Liscomb	1,594		88			86	70	486
412	Little Port	418	5	45		25		64	
413	Little Rock	8,085	26	44		75	900	720	
414	Little Sioux	1,012	7	15	10	25	71	209	
415	Livermore	7,722	25	72	49	56	181	165	
416	Lockridge	713					57		175
417	Logan	16,159	106	83	51	108	657	780	541
418	Lohrville	17,216	26	25	12	434	601	476	26
419	Lone Rock	531	2	3			3		
420	Lone Tree	3,443	22	83	45	151	151	430	
421	Long Grove	260		9	10			19	187
422	Lorimor								
423	Lost Nation								
424	Lovilia	3,501	18	80	24		791		45
425	Lowden	4,043	5		42	21	715		
426	Low Moor	779	20	20	24	60	37	25	25
427	Luana	717					15		87
428	Lucas	1,324	25	15	10	30	104	149	1
429	Luther	1,809	30	30	12	58	50		
430	Lu Verne	14,655	22	218	5	182	2	422	
431	Luxemburg	359		5		11			24
432	Luzerne	838	34	46		82	120		
433	Lynnville								
434	Lytton	2,540		14			74	6	689
435	Macedonia	5,930	22	87			72		
436	Macksburg	505	3	4		4	10		25
437	Madrid	8,932	137	115	20	310	1,059	185	37
438	Magnolia	942		16			15		
439	Malcom	4,122	7	26	23	29	384	334	3
440	Mallard	5,787	24	48	29	60	120	190	
441	Maloy								
442	Malvern	8,307	47	98	64	142	498	1,034	43
443	Manilla	18,492	25	75	319	41	810	734	529
444	Manly								
445	Manning	11,801	143	328	107	108	1,966		490
446	Manson								
447	Mapleton	20,538	21	138	54	124	1,115		
448	Marathon								
449	Marble Rock	8,370	10	25	10	40	41	26	7
450	Marcus	29,863	117	154		169	219	900	102
451	Marne	1,126	26	32	68				17
452	Martelle	1,386	11	11		27			31
453	Martinsburg	745	13	15		18			
454	Marysville	371		6	10				
455	Masonville	780	9	9	9	45	101		
456	Massena	1,316	15	29	25	101	157	65	
457	Matlock	310	16	13		33	5		128
458	Maurice	1,039	25	26	25	63	10		22
459	Maxwell	6,897	24	75	25	65	780		
460	Maynard	1,780	10	20	25	31	6		
461	Maysville	33	3	10	3	13		4	
462	McCallsburg	1,983	10	41			80	103	215
463	McCausland	1,565					91		
464	McClelland	838	12	45	30		3		82
465	McGregor	10,199	2	180	25	450	5	420	678
466	McIntire	2,628	13	51	10	49	319		548
467	Mechanicsville	6,350	15	41	25	65			
468	Mediapolis	4,321	32	94	13	352	120		

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FOR GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and crossings	Sewers and sewage disposal	Water works	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates Ia. League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous year's issue paid	Number
1,381			384	45		37				15	402
1,858		3,739	408	194	32	26			28		403
90							10	42			404
216		20	600	48					1,318		405
497		200	198	54		13	10				406
150			334	22						12	407
392			5,417		200			396	1,225		408
											409
2,273	20	1,635	1,273	116	440	50		311	1,744	94	410
210			487	34			10	123			411
57			148	29			10	35			412
111		129	3,303		204	462		960	1,151		413
166			427	18				64			414
512		1,137	3,453	23		94	10	435	1,496	14	415
302			137	10				32			416
1,197	70	4,000	1,288	146		32		738	6,362		417
543		1,582	1,468	98	201		10	202	982	10,530	418
208			290	3		22					419
583		891	617	14	89		10	207	150		420
23				12							421
											422
											423
	1,754		565	17				207			424
618		496	456				10	808		872	425
175			129	32				182		50	426
341			180			62	20	12			427
412			239	289			10	30		19	428
196		674	81	36		35	10	146	289	162	429
14		8,360	3,482	213	56	64			902	715	430
314				5							431
310			211	23						12	432
											433
1,401		22	215	92		21				6	434
141		4,431	115	18		156	10		878		435
297				23		22		5		11	436
1,250	15	1,890	1,242	301		50	31		1,200	1,09	437
558		24	309				20				438
600		1,429	800	2				30	455		439
469		829				8			2,430	1,58	440
											441
2,935		1,553	1,008	221				431	200	3	442
	447	1,976	9,489	23		60			2,186	1,778	443
											444
1,712		4,029	1,428	17	1		10	794	668		445
											446
1,513	418	6,093	1,838	101	16	50	10	861	4,122	4,064	447
											448
628		477	2,127	21				720	2,432	1,806	449
1,616	16,084	2,827	1,086	152		785			2,224	3,428	450
165		690		12	60			50			451
859			234	3				10		200	452
329			268					102			453
295						60					454
466			187	4							455
374					72			478			456
89		4		3				19			457
453				20		5	10	380			458
962		2,194	1,010		150		10	614	850	138	459
460		225	315	6			10	232	440		460
											461
458			411	7	17	37			173	431	462
187			1,271			10		6			463
230		64	275					97			464
1,975	500	1,665	1,279	217			10	194	2,599		465
1,097			247	50	20		10	214			466
731		1,361	1,312				10	2,002	788		467
688		1,327	972	23			10	214	473	3	468

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TABLE NO. 2—(Continued)—PAYMENT OF TOWNS

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
469	Melbourne	4,689	22	41	5	95	104	227	1,856
470	Melcher	6,138	180	41		30	301	40	
471	Melrose								
472	Melvin	2,825	5	39		27	110		
473	Menlo	2,313	15	15	20	73		615	427
474	Meriden	1,093	63	30	41	58	106		4
475	Merrill	10,981	50	75	50	67	675	225	24
476	Meservey	981		30	10				
477	Meyer	1,240	3	10	10	10		164	
478	Middletown	1,165		10			12		
479	Miles	3,480	8	45	10	41	27		
480	Milford	18,310	118	70	20	100	221	1,285	
481	Millersburg	502	7	15	10				
482	Milo	12,171	11	16	12	67	33	373	
483	Milton	4,353	50	50	15	60	140	720	37
484	Minburn								
485	Minden	4,120	16	27	90	55	567		15
486	Mingo	2,217	12	48	24	54	6	114	
487	Mitchell	369	5	10		25			
488	Mitchellville	4,173	14	27		60	193	666	95
489	Modale	478	25	6	12	60	180	33	
490	Mondamin	419	5	1		21			
491	Moneta								
492	Monmouth	384		22					
493	Monona	8,821	1	100	55	50	130	305	8
494	Monroe	11,544	100	51	40	74	702	934	1,411
495	Montezuma	35,402	55	69	100	249	1,291		
496	Montour	1,090	13	40	6		100	100	
497	Montrose	1,580	119	40		51	108	90	
498	Moorhead	7,152	3	16	20	63		163	10
499	Moorland	777	15	15	15	34			
500	Moravia	1,999	29	47	28	71	224	273	
501	Morning Sun	5,208	15	33	32	69	780		
502	Morrison	1,129	7	20	17	32	15		30
503	Moulton	2,194	24	50	87	60	100	253	27
504	Mt. Ayr	38,695	50	101	50	147	636		67
505	Mt. Union	186		20			10		
506	Mt. Vernon	17,274	20	177		1,075	749	1,029	128
507	Moville	12,719	11	65	20	64	132		
508	Murray	3,769	30	36	82	104	447	171	73
509	Nashua	8,601	12	77	10	101	306	290	15
510	Neola	10,131	12	180	100	52	624	712	1,435
511	New Albin	1,831	15	40	1	63	597		4
512	Newell	13,705		50			15		799
513	Newhall	711	13	13			24	50	
514	New Hartford	1,815	12	40		60	138		25
515	New Liberty	1,470	25	29	15	55	35	45	5
516	New London	30,517	43	480	25	150	720		
517	New Market	1,780	37	21	10		17	482	
518	New Providence	809	13	13		14			
519	New Sharon	11,360	125	16	40	217	588		
520	New Vienna	2,518	18	25	15	90	36		
521	New Virginia	1,133	14	19	12	56	19		
522	Nichols	2,619	16	725	53	35	304		
523	Nodaway	1,302	37	18	24	65	300	59	
524	Nora Springs	8,470	22	113		1	631	515	
525	Northboro	824	10	15	3	28	20	7	184
526	North Buena Vista	25			4		1	8	
527	North English	6,220	17	108	15	63	1,442		
528	North Liberty	924					40	264	41
529	North McGregor	8,322		53			100		
530	North Washington	200	6	14	10	30			
531	Northwood	10,304	250	164	15	339	945	438	
532	Norwalk	1,010	15	21	15	20	12		
533	Norway	3,758	24	33		86	544		460
534	Numa	1,062	16	13	10	56	80	225	18
535	Oakland	22,032	50	81	20	231	1,016		

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FOR GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and crossings	Sewers and sewage disposal	Water works	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates Ia. League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous year's issue paid	Number
872			424	111		7	10			1,415	469
2,234	129		364	1,900		648	5	2		264	470
											471
250			1,021	1,216	40		10			107	472
582			518	48							473
729			13	32		3	10	4			474
363	10	1,391	4,098	11		471			3,434	37	475
186		313					10	239	193		476
				1,043							477
87			1,041	5			10				478
446		784	720	44	144	10	10	15	1,176		479
2,358	7,136	3,415	748	25		143	42	385	1,982	262	480
71			397	2							481
113			8,762					55	375	2,354	482
740		900	864	17		10	10		560	180	483
											484
252		645	595	378			10		860	610	485
1,550			367	19				17			486
154				172				3			487
363		333	767	76	84	134	5	31	1,325		488
113				15				34			489
169			218	5							490
											491
59			226		5	2			70		492
1,879		1,140	1,203	140	50		10	925	2,825		493
1,875			4,339	576						1,442	494
903	14,065	1,611	1,614	117				11,906	2,816	606	495
266			413	75				77			496
645			495	27			5				497
110		784	4,731					431	543	278	498
525								173			499
476			588	105	150					8	500
377		155	829	19	25	25	10	18	1,318	1,503	501
263			174	434			10			127	502
534					183		10	178	688		503
2,739		1,595	2,227	7,356	757	48	10	1,242	9,739	11,931	504
119							10	27			505
1,481	1,433	3,578	2,448	23	520	75	20		3,280	1,238	506
1,333		6,924		18				3,319	580	253	507
1,258			951	32			10			575	508
1,039	330	2,433	1,727	19			10	956	1,276		509
823			6,012	96	28	25	10			22	510
43			382	24		13	5	49		595	511
3,053		4,813		271	243		10	1,282	995	2,174	512
181			43	67		8		76		236	513
	134	295	345	76				35	655		514
710				35			10	506			515
1,295		9,408	12,420		20		10		4,590	1,356	516
401	61		613	105				33			517
550			216	8				5			518
1,009	466	1,143	1,441	40	11	186	10	48	5,519	501	519
23		2,283		2			10	16			520
206				62						745	521
789			523	18				133	15	8	522
168			27	20		7	15			562	523
1,812	8	888	1,567	79		25	10	18	102	2,679	524
71			130	48			10	298			525
12											526
	699	1,576	836	111	20		10	33	512	778	527
248			225	106							528
1,864		513	787		59		10		641	4,295	529
	56					61		23			530
2,770	801	1,211	1,535	268	447	15	10	344	304	418	531
812				7			10	63		35	532
1,206	25	800	80	38		71	10	19	160	242	533
270						71		191		112	534
482	272	11,017	1,140	100		29		355	2,846	4,393	535

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TABLE NO. 2—(Continued)—PAYMENT OF TOWNS

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
536	Oakville								
537	Ocheyedan	7,643	14	29		221	295		82
538	Odebolt	28,767	90	108	12	87	832		51
539	Ogden	16,235	227	142	32	83	1,041		7
540	Olds	1,226	19	24	15	76		51	
541	Olin	8,928	70	50	10	175	156	140	
542	Ollie	866	15	53	10	74		151	
543	Oneida	785		24					
544	Onslow	1,952		15			45		
545	Orange City	15,511	50	60	60	116	1,140		
546	Orchard	330							263
547	Orient	7,224	1	132	33	5	173	176	10
548	Orleans	815	9	15	57	35			
549	Ossian	3,728	20	81	5	83	900		
550	Osterdock	33			2			23	
551	Oto	1,778	12	14	10	29	490		
552	Ottosen	578	5	24		17	6	37	
553	Oxford	4,882	15	54	44	71	34	627	450
554	Oxford Junction	4,349	13	73		59	598	391	173
555	Oyens	338	50	24	12	60	58		4
556	Pacific Junction	1,498	43	19	25	44	28		
557	Packwood	722	5	14	5	20	19		
558	Palmer	10,287	5	24	5	30	10	76	
559	Panama	1,248	44	49	25	91			
560	Panora	21,087	20	40	93	95	752	300	310
561	Parkersburg	6,244	30	40		78	549	100	9
562	Parnell	2,637	100	40	25	60	300	25	
563	Paton	3,375	10	16	6	30	25	14	343
564	Patterson	385		7					
565	Paullina	20,232	16	78	87	60	1,009	30	358
566	Persia	2,911	10	45	25	11	75	250	450
567	Peterson	6,726		75		139			
568	Pierson	10,086	14	65	20	56	347		25
569	Pilot Mound	2,816	23	26	10	36	25	45	
570	Pioneer	80							
571	Pisgah								
572	Plainfield	931	12	25	10	60	10		62
573	Plano	802	3	15			21	11	
574	Pleasanton	388	17	4			110	24	
575	Pleasant Plain								
576	Pleasantville	26,961	30	27	12	739	835	88	62
577	Plover	1,054	16	35		73		15	
578	Plymouth	2,834		5					
579	Pocahontas	28,241	71	128			173	718	
580	Polk City	63[illegible]		25	10		31		
581	Pomeroy	11,034		40		50	186		
582	Popejoy								
583	Portsmouth	3,181	8	18	10	45	120	120	
584	Postville	8,377	51	78		85	930		
585	Prairieburg	1,776	13	25		46	146		
586	Prairie City	5,894	42	75	25	563	1,042		
587	Prescott	1,872	27	37	15	39	175	186	
588	Preston	6,909		147			131	520	
589	Primghar	17,094	68	112		247	115	343	
590	Princeton	1,535	8	43	5	40	17	81	
591	Promise City	391	2	16	3	22	35		
592	Protivin	255							
593	Pulaski								
594	Quasqueton	979		36	25				
595	Quimby	279	28	34	10	27	39		
596	Radcliffe	4,344	12	56		60			
597	Rake	2,211		25			75		
598	Ralston	1,263	25	31	10	35	8		
599	Randalia	174					68	41	
600	Randolph	9,197	9	32		36	60	45	
601	Rathbun	694	50	50	25	125	40		106
602	Readlyn	2,599	11	33	25	36			

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FOR GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and crossings	Sewers and sewage disposal	Water works	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates Ia. League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous year's issue paid	Number
											536
609	22	3,080	574	61	362	400	10		1,721	163	537
3,232	243	9,049	1,610	638		222	10		2,540	10,043	538
1,832		790	8,310	28		47	20	70	2,100	1,497	539
613			268		12	100	48				540
609	106	1,115	315	18		8	10	1,148	4,010	988	541
			425	20						118	542
624				11						126	543
120		79	231			5	10	7	1,440		544
1,699		4,701	1,583	198	107		10	1,054	2,011	2,722	545
66				1							546
1,163			4,677	200		60	10		500	84	547
481			10	15		193					548
875			968	83		75	10	392		236	549
8											550
374		650		3		65				131	551
438			10	39				2			552
1,095		587	701	35		145	10		800	214	553
1,053		883	639	97		87	10	123	150		554
75				26				29			555
362			549	22				10		396	556
237			387	24				11			557
366		984	7,209	398	11	178			538	453	558
252		429	228	71		49	10				559
383	107	291	11,646	23				303	1,383	5,341	560
786		511	1,633	89	80	20		359	1,960		561
1,185			197	60		76		339		230	562
428			1,665	23				440	375		563
193	97					2		96			564
766	410	5,735	8,749	69	55	50	10	725	2,025		565
292		1,039	589						125		566
998	565	1,221	380		351			636	1,519	842	567
200		1,551	5,191	12	523		10	887	774	411	568
366			1,302	3				46	500	434	569
78		2									570
											571
279			450	23							572
287				27						438	573
222						11					574
											575
496		4,030	3,818	589	175		10		1,002	15,048	576
195			7					1	51	661	577
292			2,158			4	10	15	350		578
874		11,776	11,671	122			10	173	2,512	13	579
300		20		15		200		19		18	580
2,548	113	904	4,993	39		15	20	1,414	712		581
											582
1,417			1,245	18		90			90		583
1,746		1,300	825	95			10	302	2,126	829	584
120		155		4				500	250	517	585
581		1,391	1,249		80		10			836	586
619			185	44		12	10	53		470	587
961		644	4,174			49	10	68		205	588
1,162	18	1,485	342	10	283	30			12,010	869	589
240			328	4				113		656	590
210					19	84					591
56			115			2	10		72		592
											593
556			235		59			68			594
16				36		15		74			595
839		526	589	1,171					372	719	596
118				6		1,124	10	21		832	597
938			148	23		5	10			30	598
65											599
2,683			2,816	18		44	10	56	225	3,163	600
245						53					601
371		591	553	90			10	63	816		602

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TABLE NO. 2—(Continued)—PAYMENT OF TOWNS

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
603	Reasnor	496	10	50		46			30
604	Redding	500	6	6		30			
605	Redfield	6,324	13	56	25	59	61	110	
606	Reinbeck								
607	Rembrandt	2,034		12			475		36
608	Remsen	11,089	50	55	25	76	873		125
609	Renwick	10,304	16	177		125	50	169	
610	Riceville	12,454	16	38		67	362	96	10
611	Richland								
612	Rickardsville								
613	Ricketts								
614	Ridgeway	9,622	5	48		22	52	141	
615	Rinard	334	2	6					11
616	Ringsted	3,600	18	42		81	169	25	
617	Rippey	2,039	60	60			60	170	120
618	Riverside	4,764	111	5	12	68	25	395	289
619	Riverton	1,458		12			70		
620	Robins	176	5	15	10	27			
621	Rock Falls	264	10	12		12			
622	Rockford								
623	Rock Valley	6,617	22	125	85	109	720	200	41
624	Rockwell	4,764		50	25		755	617	
625	Rockwell City	21,769	112	320	37	383	830	1,320	1,636
626	Rodman								
627	Rodney	326	21	26		40	16		
628	Roland	21,730	50	54	1	108	50	47	8
629	Rolfe	41,601	145	45	80	50	409	355	129
630	Rome	702	18	12	8	17		65	
631	Rosehill	800	17	19	20	36		1	222
632	Rowan	1,848	12	30	13	77		247	
633	Royal								
634	Rudd	3,756	18	715	50	90	20		2
635	Runnells	1,165	7	6			24		
636	Russell	2,344	11	18	46	48		335	197
637	Ruthven	3,698		60			516	516	
638	Rutland	362		14			25	60	
639	Ryan	3,586	21	44			330		
640	St. Ansgar	6,589	25	35		80	120	260	
641	St. Anthony	525	31	12			4		
642	St. Charles	1,501	15	7		29	16	296	255
643	St. Lucas	244	2	2			1	28	
644	St. Olaf	539	1	20	1	5		33	
645	St. Paul	272	20	24		60	55	37	
646	Sabula	8,140	400	50	25	60	720		
647	Salem	2,293	8	19		75	120		
648	Salix	3,450	19	40		12	311		67
649	Sanborn	8,550	62	105		92	34		147
650	Sandyville								
651	Searville	381		10				133	
652	Schaller	24,112	27	53	10	74	490	316	
653	Schleswig	13,828	67	105	25	85	220	261	19
654	Scranton	6,009	11	18	8	39	390		392
655	Searsboro	174	6	10	11	17			
656	Sergeant Bluff	6,616		180					
657	Shambaugh	937	21	9	10	25	118		
658	Shannon City								
659	Sharpsburg	204	4	10		17			
660	Sheffield	15,500	23	83	25	88	840	346	26
661	Shelby	4,163	22	119	29	106	19	785	9
662	Sheldahl								
663	Shell Rock	5,978	25	40		64	240	294	8
664	Shellsburg	2,910	25	25	10	35			
665	Sherrill	92	3	4	3	17			
666	Sibley	88,545	19	1,224	60	137	1,093	1,348	49
667	Sidney	9,072	156	55	50	89	13	300	10
668	Silver City	1,354	31	10	20	56	9	312	24
669	Sioux Center	5,999	50	78	12	140	303	840	60

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FOR GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and crossings	Sewers and sewage disposal	Water works	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates Ia. League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous year's issue paid	Number
249								110		1	603
68			390								604
454		423	3,652	397	96	41		139	798		605
											606
365			902				10	8	226		607
2,433	344	1,386	4,065	497			10		1,150		608
385		807	3,465					172	1,954	2,984	609
677		4,412	645	12		160		1,116	844	3,999	610
											611
											612
											613
352			8,971	21		10					614
44	126		17					2		126	615
1,271		1,421	389	25			10	149			616
305	131	401	91	22			10	219	390		617
578		860	450	186			10		752	1,023	618
335			506	19	69		10	127		310	619
119											620
224				6							621
											622
1,347		961	1,293	395	214		10	847		248	623
473		901	586	23		1,086			248		624
1,969	831	4,692	2,054	128		51	10	3,116	1,801	2,479	625
											626
71			40	9		103					627
680		5,155	5,744	56		110	10		2,922	6,735	628
3,865	31,622	1,460	1,080	18	141			50	1,527	625	629
551				19						12	630
226			239	19						1	631
656	286		264	18		12				233	632
											633
316		269	777	80			10	138	1,172	99	634
483				12			10			623	635
217			822	78			10	32		530	636
525		968	644	47	111	66	10		235		637
154			80	5		2		22			638
395		1,266	330	15			10	51	75	1,049	639
3,303		1,084	359	146	88	35		92	937	25	640
170			264			44					641
65			789			29					642
41						36		134			643
86			351	7	35						644
				47				29			645
507		46	4,172		94	25	10		2,031		646
1,374			360		21	10				306	647
380		823	359	12				104	1,051	272	648
593		1,925	1,182	62	281	134	10	1,474	2,124	325	649
											650
233				4				1			651
1,347	171	990	18,853	126		233	20	216	1,186		652
884		176	10,074	86	20		10	125	1,325	346	653
2,554		1,240	660		99	10			588		654
109				13				8			655
1,862			3,574						1,000		656
			324	14		8		149		259	657
											658
73	16			72		12					659
2,160	967	1,719	1,120	395	78	14	10	831	2,294	4,481	660
992		831	551	29		61	10		600		661
											662
1,794		1,229	873	156	156		27		1,025	47	663
562		659	608	18	88	6		460	307	107	664
65											665
2,593	120	4,168	39,928	522	87	197		2,912	4,769	29,319	666
487		2,474	1,470	35	160	450		8	3,060	255	667
1			522	295			10	64			668
769			571	167		86	63	1,701	666	493	669

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TABLE NO. 2—(Continued)—PAYMENT OF TOWNS

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
670	Sioux Rapids								
671	Slater	2,872	171	26		83	71	148	2
672	Sloan	4,451		10	20		410	220	
673	Smithland	2,318		10			74	9	
674	Soldier	2,136				9	130		
675	Solon	4,378	183	115	20	78	555		
676	Somers	842	7	10		33	15		
677	South English	733	7	14	10	25	60	57	101
678	Spillville	1,853	10	16	10	27			
679	Spirit Lake	26,656	20	434		102	606	791	56
680	Spragueville								
681	Spring Brook	160	4	20	10	19		10	
682	Spring Hill								
683	Springville	3,049	41	28	10	70	254	292	
684	Stacyville	2,809		52			600		
685	Stanhope	3,444		23			81	112	
686	Stanton	5,142	96	54	1	109	300	43	
687	Stanwood	4,083	12	51	12	60		63	
688	State Center	43,754	23	745		97	589		158
689	Steamboat Rock	1,726	17	15		553	120		
690	Stockport	1,735	7	20	52	36	109		23
691	Stockton	405	11	15	10	34			
692	Story City	48,081	54	422	2	215	152	873	216
693	Stout	1,058	21	25	10	61		191	
694	Stratford	15,919	25	24	12	117	1		6
695	Strawberry Point	11,093	16	161	15	20	652		1
696	Struble	2,358	50	50	24	68	120		
697	Sully	2,059	20	20	10	51		420	
698	Sumner	7,603		32			440	221	1
699	Superior	1,421		25	13		6	100	
700	Sutherland	12,456					965		
701	Swaledale	632		9		9	60		98
702	Swan	341	5	5		21	30	153	
703	Swea City	16,549	59	232		71	120	335	
704	Tabor								
705	Templeton	2,325	69	36	61	88		275	
706	Terril								
707	Thayer								
708	Thompson								
709	Thor	1,279	12	30		54	57		371
710	Thornburg	345	7	7	6	18		6	
711	Thornton	705		50			14		10
712	Thurman	1,167	50	34	23	25	147		
713	Tingley	1,243	13	25	20	66	185		
714	Titonka	1,448		25		54	5		28
715	Toronto	279	25	15	8	59	30		
716	Traer	16,767	31	142		154	991	1,608	176
717	Treynor	365	13	12	18	17	45		
718	Tripoli	6,471	33	118		115	840	699	
719	Truro	921	26				42		
720	Turin	1,293	9	20	6	22			
721	Udell								
722	Underwood	715		50		22			
723	Union	3,690				147	158		
724	University Park	1,885		30		25	20		
725	Urbana	4,394	19	13	19	45	27	72	16
726	Ute	11,614	29	55	25	74		18	34
727	Vail								
728	Valeria	269	22	25					
729	Van Horn	2,763	42	71	40	226	153	160	18
730	Van Meter	1,663	12	21	10	26	108		25
731	Van Wert	805	12	6	5	25	8	34	
732	Varina	1,317	11	41		44		75	100
733	Victor	9,934	24	34	25	95	46	525	
734	Vincent	1,512	1	12	25	6	100	100	
735	Vining	676		21				219	
736	Volga (City)	1,687	1	26		5	29	124	

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FOR GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and crossings	Sewers and sewage disposal	Water works	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates to League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous year's issue paid	Number
											670
367		567	384		22	85		946			671
439		825	477	19				44	1,010	977	672
484	1	452		284		36		46	386	536	673
114		418						336	156	973	674
805		608	490	1,261		150	5	108			675
767								5		5	676
421				28		10					677
97		750	396	21			10		480	36	678
1,073	1,298	5,228	1,534	77			10	1,580	4,263	9,584	679
											680
77						16		4			681
											682
737		385	628	339		23		242			683
508			186	21		13		769	605	55	684
557		975	454	54			10	5	1,173		685
1,183		768	604	7			10	477	1,175	315	686
1,325		551	733	37		43		184	1,012		687
7,636		505	28,801	22		10	10	109	2,695	2,354	688
344			647	5	2						689
133			220	144		4		55		932	690
100			121	67			10	37			691
14,565	1,897	3,227	19,100	163	82	25	10	266	1,926	4,140	692
89			79	155			10		52	365	693
2,120	1,641	1,528		68		25	10		506	9,836	694
2,711	13	679	6,281	46		3	10	24	452	9	695
89			1,633	24		300					696
806		139		101		12	10		470		697
671	42	2,915	1,502	541	3	160	10	96	938		698
851		30		19		8				369	699
1,648	5,620	1,766	610	117		10	10	1,295	401	14	700
177	30	169		6		38			36		701
127											702
1,036		1,767	4,986	41			35		1,407	6,460	703
											704
396		852	401	18	2					109	705
											706
											707
											708
486			15	24			10	20	200		709
74	13							15		199	710
432	11		146	14				28			711
361		70	385	72							712
442				29			10	453			713
465			640	6		20				205	714
86			34		2			2			715
2,695	203	2,386	1,239	426		679	20	1,980	3,577	460	716
202				23	1			22			717
404	10	2,047	684	1,254			10	32	225		718
384			436	4	2	4					719
1,211				13		12					720
											721
72		317		3				1	250		722
579	170	831	240	28			20		1,128	389	723
993						817					724
141		951	1,794	22			10	501	676	88	725
1,702		449	7,990	47		49		155	889	98	726
											727
105		4	106	7							728
344			630	46			10		1,023		729
232			364	66	6				739		730
313			383	9						10	731
748			255		33		10				732
689	3,690	1,192	1,039	74	16	125	10			2,350	733
1,206				37		25					734
79						53		200	104		735
611	675			19				197			736

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TABLE NO. 2—(Continued)—PAYMENT OF TOWNS

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
737	Wadena	711	25	12	10	18	6	147	
738	Walcott	3,661		86		62	898		36
739	Walker	4,522	50	60	10	119			
740	Wallingford	329	12	15	5		2		
741	Wall Lake	9,425	10	310		50	300		285
742	Walnut	21,692	32	36		77	360	360	
743	Wapello	10,311	83	98	25	322	766	190	144
744	Washta								
745	Waterville	396		15					76
746	Waucoma	1,659	14	17		125	25	101	
747	Waukee	4,107	6	358	86	32	20		
748	Wayland	2,952	50	26	6	49	64	84	
749	Webb	2,260	2	10	6	12			
750	Weldon	959	100	25		45			360
751	Wellman	3,854	50	21	28	82	720		
752	Wellsburg	6,623	172	60	40	138	147		
753	Welton	378	24	12		4		12	74
754	Wesley	5,396	31	25		6	240	243	420
755	West Bend	9,918	15				600		
756	West Branch	7,433	20	41	28	179	843		2
757	West Burlington	6,036	30	55	20	78	83		
758	West Chester	622	18	18	10	55	5		
759	Westfield	402	12	50		60			
760	Westgate	1,476		29					
761	West Liberty	64,832	219	102	31	282	807		1,265
762	West Mitchell	158	2	2	3	7		20	
763	West Point	8,861	29	30	43	62	391	120	38
764	West Side								
765	West Union	15,462	29	125	75	119	626	588	202
766	Wheatland	1,888	20	50		85	174	173	
767	Whiting	13,003		86					
768	Whittemore	10,772	50	222	25		142	195	
769	Whitten	673	3	15	10	51	19	8	31
770	Willey	113	1	10		5			
771	Williams	5,690		28		17	771		
772	Williamsburg	6,050	21	76	60	101	1,664		24
773	Wilton								
774	Winfield	7,021	10	25			180	87	6
775	Winthrop	4,818	3	25	3	12		176	
776	Wiota	461	11	16	13	31	100		
777	Woden	604		16			60	7	
778	Woodbine	11,927	12	50		75	1,130		
779	Woodburn	1,393	42	17	22	131	5	186	
780	Woodward	14,851	12	25	69	66	746	47	
781	Woolstock	3,586	50	60	5	63	31		152
782	Worthington	1,057	11	25	15	66	106	71	
783	Wyoming	5,385	30	15	25	75	240	490	
784	Yale	3,478		22		67	491		
785	Yetter								
786	Yorktown	734	25	7	10	42	25		
787	Zearing	2,012	12	36		60	120		12
788	Zwingle	658				15			

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FOR GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and crossings	Sewers and sewage disposal	Water works	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates Ia. League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous year's issue paid	Number
83			368	7		2	10	23			737
203		76	1,167	24			10	340		759	738
1,474		439	443	65		35	10	239		1,578	739
293			2								740
1,491		830	4,078	18	86	5	10		1,580	372	741
530		6,076	8,123	187		671	10	2,569	590	2,071	742
745	490	1,713	1,105	63	171		10	794	2,925	667	743
											744
96			56			15		28		110	745
447			686						33	211	746
254			2,870	13				67	385	16	747
1,152			651	22	26					822	748
52			293	12		15				1,858	749
131			298								750
387		330	970	14			10	563	223	456	751
1,198		645	374	819	20	26	10	93	784	2,097	752
129			76	15		32					753
287		2,154		20		76	10		1,853	81	754
330		1,308	5,984	3		127			1,416	135	755
1,087		722	990	148	436	60	10	1,156	1,500	211	756
257		4,000	450	37					784	242	757
103	34		318	33	28						758
245				15		20					759
127		392	205	5		10			552	156	760
2,358	734	9,530	19,575	152	621	73	10	1,818	15,329	11,926	761
98				26							762
1,201		2,339	3,122	323	96	50	10	199	808		763
											764
3,118	92	3,104	1,639	214	183	29	10	1,887	3,421	1	765
47		729	520	6			10		74		766
914			10,688	14			10	379	880	32	767
694	174	1,217	6,925	68				243		817	768
193		2	320	21							769
97											770
480	15	737	409	36		120	10		2,866	201	771
316		864	2,358	133		32	10	9	382		772
											773
696		511	1,023	14	191	39	10	78	1,298	2,853	774
355		843	2,456	20		23	10		892		775
192			18	25		50		5			776
504				17							777
2,851	1,327	4,088	1,184	78		50	30	1,016		36	778
453			433	3				101			779
4,942	500	1,437	481	84		664	10		570	5,204	780
440	256		1,678	42		10	10		789		781
259			362	10			10	122			782
800		2,013	955	76						666	783
122	334	329						76	2,037		784
											785
404			44	38				25	100	14	786
871			494	213				194			787
526	109					8					788

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TABLE NO. 3—

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Special assessments	Miscellaneous
	Grand total	$4,498,333	$2,496,191	$2,065,066	$ 46,832	$ 70,600	$282,612	$ 31,081
1	Ackley	33,416	15,078	14,470	246	327		35
2	Ackworth	270	270	263		7		
3	Adair	13,216	9,213	8,015	6	395		797
4	Adel	14,555	7,629	6,718	259	89	529	34
5	Afton	16,069	6,098	5,784		202	26	86
6	Agency	1,475	705	705				
7	Ainsworth	3,112	2,414	2,384		28	2	
8	Akron	29,423	10,020	8,156	177	290	1,360	37
9	Albert City	3,990	2,147	1,475	19	10	302	341
10	Albion	1,496	1,486	1,469	17			
11	Alburnett							
12	Alden	9,555	6,227	5,925	136	166		
13	Alexander	2,767	2,529	2,471	3	55		
14	Allerton	4,347	4,160	4,106		41		13
15	Allison	4,371	3,562	3,369	120	73		
16	Alta	58,122	7,336	6,375	297	297		367
17	Alta Vista	3,178	1,128	982	118	28		
18	Alton	10,856	7,029	6,896		133		
19	Altoona	1,292	1,261	1,181	65	5		10
20	Alvord	5,914	2,585	2,399	84	80		22
21	Andover	215	215	156	27	32		
22	Andrew	709	572	559	8	5		
23	Anita	13,157	7,064	6,694	231	139		
24	Ankeny	39,598	38,410	4,117	60	7	34,226	
25	Anthon	12,229	5,677	5,261	110	163	116	27
26	Aplington	12,948	4,193	3,527	82	27	557	
27	Arcadia	2,423	2,081	1,923		88		70
28	Archer	591	591	496	48	32		15
29	Arion	6,215	1,864	1,721	128	10		5
30	Arispe	359	359	326	33			
31	Arlington	3,136	3,298	2,987	5	34	242	30
32	Armstrong	13,490	7,238	5,105		630	1,503	
33	Arnold's Park	4,085	4,085	3,711	99	172	67	36
34	Arthur							
35	Ashton	2,667	2,332	2,151	151	30		
36	Aspinwall	735	735	636	36	58		5
37	Atalissa	490	490	479		10		1
38	Athelstan							
39	Auburn	3,381	1,429	1,314	58	53		4
40	Aurelia	12,971	6,197	5,988	144	65		
41	Aurora	784	784	737	21	26		
42	Avenarius							
43	Avoca	13,548	10,754	10,148	100	435		71
44	Ayrshire	13,297	2,944	2,858	56	30		
45	Badger							
46	Bagley	7,837	2,773	2,765		3		5
47	Bailey	1,281	1,281	1,044	37			200
48	Baldwin	1,302	1,082	1,054				28
49	Bancroft	6,235	5,202	4,768	216	218		
50	Barnes City	548	403	122		271		10
51	Barnum	1,003	1,003	950	37	10	6	
52	Bassett	248	248	214	16			18
53	Batavia	2,371	2,381	2,252	118			11
54	Battle Creek	7,814	6,511	5,995	111	379		26
55	Baxter	4,852	3,803	3,534	188	81		
56	Bayard	18,908	3,463	3,276	6	65		116
57	Beacon	968	958	915	43			
58	Beaconsfield							
59	Beaman	986	986	914	27	35		10
60	Beaver	401	401	319	42	22		18
61	Bellevue	25,524	7,438	7,328	66	20		24

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GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
$1,037,289	$356,151	$681,138	$ 94,804	$ 17,997	$ 46,075	$ 30,732	$870,049	$473,346	$289,775	$106,928	
18,208		18,208	16	15		1	114		114		1
											2
299	222	77	28		25	3	3,676	3,673	3		3
2,886	2,781	105	633	97	536		3,407		3,407		4
6,165	777	5,388	833	3	775	50	2,973	14	2,574	385	5
			770	494	276						6
498	498						200		200		7
19,090	2,409	16,681	313	303		10					8
							1,843		1,843		9
							10			10	10
											11
1,939	1,083	856	164			164	1,225		1,225		12
219	219		19		5	14					13
			187		187						14
617	617		128	78	50		64		21	43	15
14,509	14,509		15,083			15,083	21,194		21,194		16
2,025	1,700	325	25		15	10					17
927	927						2,900		900	2,000	18
31		31									19
2,481	339	2,142	848		848						20
											21
			105		105		32			32	22
2,756	2,756		78		3	75	3,259		3,259		23
935	935		19		19		234			234	24
3,653	1,357	2,296					2,899		2,899		25
4,592	819	3,773	36		36		4,127		3	4,124	26
322	322		20	11	9						27
											28
939	315	624					3,412	2,012		1,400	29
											30
353	353		5		5		80		80		31
1,654	1,654		315		315		4,283		4,283		32
											33
											34
336	336										35
											36
											37
											38
1,952		1,952									39
6,319	814	5,505	282	282			173			173	40
											41
											42
937	937		841	113	728		1,016		1,016		43
41	41						10,312	10,312			44
											45
4,423		4,423					641		641		46
											47
220	220										48
1,015	1,015						18			18	49
							145		145		50
											51
											52
											53
1,303	1,303										54
533		533	516		516						55
5,066	886	4,180					10,379	3,000	4,489	2,890	56
			10		10						57
											58
											59
											60
17,089	2,580	14,509	997	767	181	49					61

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TABLE NO. 3—(Continued)—

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes; Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Special assessments	Miscellaneous
62	Belmond	13,259	11,259	8,443	335	660		1,821
63	Bennett	6,053	2,010	1,911	48	26		25
64	Benton	643	643	603		40		
65	Berkley	478	458	429	6	23		
66	Berlin							
67	Bernard							
68	Bertram	546	546	531	5	10		
69	Bettendorf	26,019	22,268	21,380		459	400	29
70	Bevington							
71	Birmingham	2,298	2,293	1,756			537	
72	Blairsburg	1,307	1,307	1,160	73	62		12
73	Blairstown	5,191	1,032	4,889	50	93		
74	Blakesburg	792	792	753		39		
75	Blanchard							
76	Blencoe	1,171	1,161	1,059	20	82		
77	Blockton	2,587	2,582	2,344	180	58		
78	Blue Grass	659	636	552	30	54		
79	Bode	7,914	2,955	2,741	126	88		
80	Bonaparte	2,092	1,240	1,178	5	55	2	
81	Bondurant	4,422	1,975	1,950		25		
82	Bonton	722	722	640	52	30		
83	Boxholm	1,437	1,437	1,352	50	31		4
84	Boyden	3,719	2,969	2,789	112	54	14	
85	Braddyville	1,434	1,418	1,390		16		12
86	Bradgate	1,017	1,017	921		96		
87	Brandon	3,184	1,638	1,582		56		
88	Brayton	754	754	667	6	81		
89	Breda	4,658	2,685	2,458	75	134	18	
90	Bridgewater	613	613	468	78	67		
91	Brighton	4,320	3,833	3,502	42	211		78
92	Bristow							
93	Britt	19,794	13,216	9,946		600	2,670	
94	Brooklyn	13,002	10,341	9,752	227	193		169
95	Brunsville	950	950	915	30	3		2
96	Buckeye	1,351	1,351	1,228	109			14
97	Buffalo	4,005	2,000	1,792	134	24		50
98	Buffalo Center	16,503	5,460	4,845		615		
99	Burt	12,157	3,615	3,097	54	461		3
100	Bussey	2,718	2,718	2,534	88	88		8
101	Calamus	1,893	1,644	1,609		25		10
102	Callender	1,884	1,861	1,697	148	15	1	
103	Calmar	18,348	5,201	4,131	3	125	942	
104	Calumet	1,958	1,569	1,530		39		
105	Camanche	1,177	1,177	1,043	84	6		44
106	Cambridge	3,278	2,886	2,587		299		
107	Cantril							
108	Carbon							
109	Carlisle	5,877	3,019	2,957		62		
110	Carpenter	457	457	406	41	8	2	
111	Carson	8,988	4,123	3,863	63	171	26	
112	Cascade	7,261	5,526	5,288	133	78		27
113	Casey	5,290	3,711	3,567	15	129		
114	Castalia	3,403	2,351	1,980	28	2		341
115	Castana	3,820	1,814	1,543	44	227		
116	Castle Hill	656	656	635	21			
117	Cedar Heights	1,031	1,031	1,002	23			6
118	Center Junction	1,867	901	803		50	38	10
119	Center Point	6,017	5,111	4,359	81		646	25
120	Central City							
121	Centralia							
122	Charlotte	5,515	1,814	1,665	36	104		9
123	Charter Oak	17,014	7,029	6,565	93	357		14
124	Chatsworth	249	249	134	64	33		18

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GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
1,848	1,848		152	11	20	121					62
2,825	585	2,240	1,218		1,218						63
											66
							20		20		65
											64
											67
											68
			3,751	3,623	128						69
											70
			5		5						71
											72
159	159										73
											74
											75
			10		10						76
			3		3		2		2		77
							23			23	78
4,939	765	4,174	20		20						79
450	450		2		2		400			400	80
2,407		2,407	40		40						81
											82
											83
659	659		39		39		52			52	84
			16		16						85
											86
1,546		1,546									87
											88
1,963	361	1,602	10		10						89
											90
81		81	406		406						91
											92
1,685	1,685						4,893		4,893		93
2,661	2,661										94
											95
											96
2,005		2,005									97
1,217	959	258					9,826	4,000	5,826		98
5,419	939	4,480	147	6	17	70	2,976		2,976		99
											100
			49		49		200			200	101
							23			23	102
1,872	1,872		534	34		500	10,741	3,374	2,366	1	103
			133		133		256		256		104
											105
314	314		63	7	56		15		15		106
											107
											108
2,858		2,858									109
											110
1,025	1,025		383	63	320		3,467		3,467		111
734	734		85	85			916		916		112
1,392	1,308	84	187		67	120					113
1,043		1,043	9			9					114
860	860		66		66		1,080		1,080		115
											116
											117
323	323						643		643		118
764	764		97		97		45		45		119
											120
											121
745	745						2,956	2,500	456		122
9,816	908	8,908					169		169		123
											124

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TABLE NO. 3—(Continued)—

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Special assessments	Miscellaneous
125	Chelsea	5,484	5,392	5,243		149		
126	Chester	2,152	2,023	1,938	25	60		
127	Chillicothe	256	256	240			16	
128	Churdan	9,653	6,966	6,767	87	112		
129	Cincinnati	2,465	2,317	2,061	78	178		
130	Clare	1,152	1,152	1,147		5		
131	Clarence							
132	Clarksville	8,625	5,722	4,464	146	206	878	20
133	Clayton	353	296	296				
134	Clearfield	3,844	3,824	3,692	99	29		
135	Cleghorn	1,214	1,214	1,054	65	1		94
136	Clemons	560	560	560				
137	Clermont	3,025	3,001	2,897	68	24		12
138	Cleveland							
139	Clio	579	579	567		12		
140	Clover Hills							
141	Clutier	2,588	2,588	2,301	96	127		64
142	Coburg							
143	Coggon	5,786	2,353	2,323	15	15		
144	Coin	5,547	4,069	3,986	13	44		26
145	Colesburg	910	910	873		16		21
146	College Springs	2,836	2,836	1,668	88	23		1,054
147	Collins	3,528	2,712	2,413	77	222		
148	Colo	3,715	3,431	3,420		11		
149	Columbus City	734	734	711			3	20
150	Columbus Junction	8,764	7,220	6,931	88	201		
151	Conesville	262	262	201		61		
152	Conrad							
153	Conway							
154	Coon Rapids	7,161	5,651	4,284	212	1,155		
155	Coppock	163	163	163				
156	Coralville							
157	Correctionville	18,742	5,223	5,141		82		
158	Corwith	12,608	3,385	3,207	30	148		
159	Corydon	52,681	23,749	14,854		53	8,842	
160	Cotter	665	665	658	7			
161	Coulter	2,218	2,034	1,905	117	12		
162	Craig	686	686	366	78	28	168	46
163	Crawfordsville	6,700	2,216	2,175		3		38
164	Cromwell	852	852	783	57	5		7
165	Crystal Lake							
166	Cumberland	5,181	3,902	3,609	201	35		57
167	Curlew	891	891	722	147	22		
168	Cushing	2,045	1,593	1,449	66	14		64
169	Cylinder	1,546	1,546	1,483	37	6	14	6
170	Dakota City	3,312	2,062	1,951	92	19		
171	Dallas	986	965	965				
172	Dallas Center	25,855	4,626	4,554	3	46		23
173	Dana	481	481	466		6		9
174	Danbury	19,710	3,411	2,621	3	172	580	35
175	Danville	3,700	1,677	1,611	66			
176	Davis City	4,255	3,992	3,729	2	261		
177	Dawson	601	601	515	29	50		7
178	Dayton	9,844	5,688	5,054	186	444		4
179	Decatur City	1,000	1,000	990		10		
180	Dedham	1,461	1,454	1,194				260
181	Deep River	4,965	4,564	4,262	240	62		
182	Defiance							
183	Delaware	461	461	430	5	26		
184	Delhi	1,271	1,260	1,138	42	64		16
185	Delmar	3,993	3,433	3,007	5	26	395	
186	Deloit	4,543	4,487	4,009		53	425	
187	Delta							

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GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
82	82						10		10		125
129	129										126
											127
603	603		25			25	2,059		2,059		128
			148		148						129
											130
											131
1,023	1,023		972		927	45	908		642	266	132
			57	38		19					133
			20	20							134
											135
											136
			11	11			13			13	137
											138
											139
											140
											141
											142
2,540	389	2,151	893	869		24					143
143	143		200		200		1,135		1,135		144
											145
											146
816	816										147
274	274		10		10						148
											149
1,534	1,534		10		10						150
											151
											152
											153
1,510	1,510										154
											155
											156
7,731	1,097	6,634	238		238		5,550	5,550			157
7,531	3,114	4,417	50		50		1,642		1,642		158
15,331	1,552	13,779	14	14			13,587	10,036	3,379	172	159
											160
			184	180	4						161
											162
310	310						4,174		4,174		163
											164
											165
1,279	1,279										166
											167
350	350		102		102						168
											169
55	55		1,051	1,026		25	144		144		170
							21		21		171
			41		41		21,188	11,078	10,110		172
											173
962	962		1,053		918	135	14,294	9,096	3,188	2,000	174
2,000		2,000					23			23	175
263	263										176
											177
4,117	717	3,400	39		39						178
											179
							7			7	180
396	396		5			5					181
											182
											183
							11		11		184
542	542		18		12	6					185
							56			56	186
											187

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TABLE NO. 3—(Continued)—

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Special assessments	Miscellaneous
188	Denver	6,623	3,308	3,174	86	44	4	
189	Derby	1,285	890	820	65			5
190	De Soto	2,545	1,507	1,459	44		4	
191	De Witt	20,119	15,549	14,969	197	383		
192	Dexter	6,311	4,006	3,786	219	1		
193	Diagonal	1,935	1,935	1,776	102	22		35
194	Dickens	1,614	1,614	1,434	108	62		10
195	Dike	10,798	3,481	3,128	123	162	52	16
196	Dixon	2,378	1,773	1,666	62	40	5	
197	Dolliver							
198	Donahue	56	56	13	18			25
199	Donnellson	2,343	1,616	1,485	3	70	58	
200	Doon	3,723	3,258	3,135	3	108		12
201	Dougherty	2,367	2,353	2,222	60	71		
202	Dow City	10,878	3,437	3,201		205		31
203	Dows	9,958	6,035	5,523	128	339		45
204	Drakesville	403	403	373	25	4		1
205	Dumont	4,064	3,570	3,104	98	234	114	20
206	Duncombe	3,298	2,752	2,602	93	57		
207	Dunkerton	924	924	837	67	20		
208	Dunlap	28,578	24,528	8,079		362	15,512	575
209	Durango	78	74	74				
210	Durant	8,872	5,079	4,696	174	171		38
211	Dyersville	13,792	9,964	9,606	55	183		120
212	Dysart	16,853	8,545	8,202		263		80
213	Earlham	26,688	4,923	4,762	114	26		21
214	Earling	1,188	932	813		119		
215	Earlville	6,246	2,734	2,443	67	24		200
216	Early	31,580	11,953	5,980	75	146	5,742	10
217	East Peru	847	768	759		3		6
218	Eddyville	19,810	4,303	3,818	316	100		69
219	Edenville	4,679	4,492	4,329	90	73		
220	Edgewood	2,610	2,329	2,198	57	74		
221	Elberon	1,878	1,791	1,751	39			1
222	Eldridge	1,863	1,136	1,001		127		8
223	Elgin	2,674	2,534	2,221	108	67	138	
224	Elkader	10,718	8,703	7,066	101	235	1,264	37
225	Elkhart	10,134	543	529	14			
226	Elkhorn	1,668	1,668	1,310	201	136		21
227	Elkport	1,427	792	705	60	27		
228	Elliott	7,606	6,018	2,791	108	136	2,814	169
229	Ellston	782	779	700		72		7
230	Ellsworth	7,140	2,576	2,507	69			
231	Elma	5,681	5,181	4,801	221	159		
232	Ely	470	470	405	54	7		4
233	Emerson	2,403	2,403	2,154	63	40		146
234	Epworth	8,025	3,449	3,395	54			
235	Essex	7,006	5,296	4,717	174	14	391	
236	Everly	6,433	2,560	2,233	102	201	1	23
237	Exira	6,911	6,074	5,654	155	265		
238	Exline	1,213	1,213	747	61	386		19
239	Fairbank	8,012	3,959	3,762	145	33		19
240	Farley	11,912	3,344	3,294		50		
241	Farmersburg	719	719	631	78	10		
242	Farmington	10,074	3,190	3,080		92		18
243	Farnhamville	4,533	1,962	1,648	105	10	194	5
244	Farragut	2,285	2,261	2,192	54	15		
245	Fayette	49,324	40,296	5,964	139	26	34,044	123
246	Fenton	13,753	3,220	2,801	102	306		11
247	Farguson							
248	Fertile	528	528	491				37
249	Floris	442	442	442				
250	Floyd	757	748	683	48	1		16

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GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
3,230	573	2,657					85			85	188
							395			395	189
			82	2	80		956			956	190
3,658	3,658		912	427	485						191
2,100		2,100	42	35	7		163		163		192
											193
											194
4,473	645	3,828	44		26	18	2,800	2,800			195
211	211						394		394		196
											197
											198
262	262		40			40	425			425	199
			435		250	185	30		30		200
			14		6	8					201
4,594	548	4,046					2,847	2,844	3		202
697	697						3,226	3,217		9	203
											204
327	327		10		10		157		157		205
492	492		54	2	52						206
											207
1,847	1,847						2,203		2,203		208
							4			4	209
3,097	880	2,217	696		696						210
2,372	2,372		1,453		1,453		3		3		211
8,308	988	7,320									212
14,984	743	14,241	462		462		6,319	4,530	1,789		213
256	256										214
3,476	553	2,923	12	12			24		24		215
4,680	679	4,001	137		137		14,810	13,300	1,510		216
							79		79		217
7,018	7,018						8,489	8,000	489		218
187	187										219
							281		281		220
86	86						1		1		221
727	727										222
			138	3	135		2		2		223
2,015	2,015										224
91		91					9,500	9,500			225
											226
							635		535	100	227
674	674		189		188		725		725		228
			3		3						229
4,399	431	3,968					165		165		230
490	490		10		10						231
											232
											233
494	494		332	212		120	3,750	3,750			234
710	710						1,000			1,000	235
3,140		3,140	708		708		25			25	236
834	834		3	3							237
											238
3,983	277	3,706	12		12		58		58		239
568	568						8,000	8,000			240
											241
5,631	1,415	4,216	253			253	1,000			1,000	242
2,538		2,538	33		30	3					243
			24		24						244
1,458	1,413	45	8		8		7,562	3,021	4,515	26	245
631	631		5			5	9,897	9,046	851		246
											247
											248
											249
							9			9	250

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TABLE NO. 3—(Continued)—

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Special assessments	Miscellaneous
251	Fonda	23,288	9,377	8,791	225	361		
252	Fontanelle	10,248	4,567	4,052	218	260	25	12
253	Ft. Atkinson	945	945	912	33			
254	Ft. Des Moines							
255	Fostoria							
256	Franklin	127	108	54		7		47
257	Fraser	890	838	796	7			35
258	Fredricksburg	12,262	3,465	3,420		45		
259	Frederika							
260	Fremont	4,080	4,080	2,957	112	36	459	516
261	Galt	797	797	738	27	32		
262	Galva	15,991	6,952	6,239	66	439		208
263	Garber	269	269	269				
264	Garden Grove	4,100	2,974	2,953		16	5	
265	Garnavillo	1,085	1,050	931	71	27		21
266	Garner	13,984	10,524	9,292	252	261		719
267	Garrison	1,396	1,396	1,163	150	67		16
268	Garwin	4,611	4,238	3,847	40	313		38
269	Geneva	2,292	1,139	1,025	104	10		
270	George	35,785	23,180	5,025	126	124	17,905	
271	Germania	3,672	2,908	2,808		100		
272	Gilbert	2,571	1,908	1,867	39	2		
273	Gilbertville	573	573	507	45	19		2
274	Gilman	7,814	3,984	3,739	78	49		118
275	Gilmore City	5,748	3,652	3,386		266		
276	Gladbrook	11,323	9,270	7,491	223	59	1,497	
277	Glidden	9,092	5,059	5,041		18		
278	Goldfield	5,710	5,193	4,801	191	37	150	14
279	Goodell	1,347	1,116	1,011	33	59		13
280	Goose Lake	975	975	934	12	29		
281	Gowrie	10,132	7,852	7,378	234	218		22
282	Graettinger	3,106	3,080	2,676	200	108		96
283	Graf							
284	Grafton	974	494	393	56	45		
285	Grand Junction	3,603	3,163	2,720	87	157		199
286	Grand Mound	20,492	3,306	3,022	84	152		48
287	Grand River	1,260	1,260	1,155	32	39		34
288	Grand View							
289	Granger	3,080	1,258	1,107	85	66		
290	Grant	1,659	1,659	1,511	60	78		10
291	Grant City	146	146	125		21		
292	Granville	1,787	1,728	1,596	69	57		6
293	Gravity	2,236	1,758	1,676	67	15		
294	Gray	584	584	494	54	36		
295	Greeley	3,557	1,867	1,809	17	41		
296	Greene	11,913	9,416	8,617	158	358	283	
297	Greenfield	52,896	19,032	18,410	320	290		12
298	Green Island	370	368	332	36			
299	Grimes	4,065	1,457	1,333	114	10		
300	Griswold	13,281	7,716	6,826	100	730		60
301	Grundy Center	16,177	12,553	11,846		359	348	
302	Gruver	602	597	582		15		
303	Guernsey	612	612	499	84	29		
304	Guthrie Center	20,176	15,215	11,970	324	147	2,730	44
305	Guttenberg	16,509	3,090	2,805	83	101		101
306	Halbur	1,123	905	851		54		
307	Hamilton	108	108		51		56	1
308	Hancock	1,300	1,300	1,191	66	16		27
309	Hanlontown	851	851	727	114	2		8
310	Hansell	443	108		51		56	1
311	Harcourt	4,420	573	504	69			
312	Hardy	703	703	680	3	20		
313	Harper	616	616	595		19		2

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GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
13,911	2,081	11,830									251
5,598	283	5,315	14		8	6	69		8	61	252
											253
											254
											255
			19		19						256
							52		52		257
4,242	290	3,952	1,855	125		1,730	2,700		2,700		258
											259
											260
											261
8,209	1,872	6,337	5		5		825		825		262
											263
			154		154		972		972		264
			24		24		11			11	265
1,652	1,652						1,808		1,299	509	266
											267
373	373										268
			45			45	1,108		1,108		269
			387		325	62	12,218	5,983	6,235		270
554	554						210			210	271
364	364		6		6		293		293		272
											273
3,068	3,068		762		762						274
909	909						1,187		865	322	275
1,904	1,904		149	8	16	125					276
3,738	1,299	2,439	295	25	270						277
491	491		26	8		18					278
							231		231		279
											280
889	889		25		25		1,366		1,356	10	281
							26			26	282
											283
							480			480	284
							440		440		285
882	882		5		5		16,299	5,614		10,685	286
											287
											288
1,819		1,819	3		3						289
											290
											291
59	59										292
							478		478		293
											294
			1,567		67	1,500	123			123	295
1,994	1,994		503		503						296
18,169	2,660	15,509					15,695	15,635		60	297
			2			2					298
2,555	55	2,500	70		70		3		3		299
2,588	2,588		70		70		2,907	1,232	1,675		300
3,557	3,557		55			55	12			12	301
							5		5		302
											303
4,025	4,025		920	43	847	30	16		16		304
12,394	1,335	11,059	10		10		1,015		1,015		305
218	218										306
											307
											308
											309
							335			335	310
							3,847		3,847		311
											312
											313

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TABLE NO. 3—(Continued)—

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Special assessments	Miscellaneous
314	Harper's Ferry	1,278	1,005	982	24		48	1
315	Harris	14,660	2,921	2,680	134	84		23
316	Hartford							
317	Hartley	38,654	10,979	10,036	248	695		
318	Hartwick	125	125	101	24			
319	Harvey	1,224	1,161	1,001	132	12		16
320	Hastings	2,217	1,497	843	108	17	518	11
321	Havelock	3,802	1,949	1,828		121		
322	Hawkeye	3,611	2,876	2,784	30	54		8
323	Hazelton	2,016	2,016	1,953	63			
324	Hedrick	7,996	7,839	7,648	117	74		
325	Henderson	614	614	503	35	76		
326	Hepburn	859	859	547	9	2		301
327	Hills	309	293	88	68		127	10
328	Hillsboro	1,073	1,073	932	62	32		47
329	Hinton	2,153	2,128	1,974	36		103	15
330	Holland							
331	Holstein	18,369	13,494	12,490	279	416	280	29
332	Holy Cross	939	491	226	24		241	
333	Hopeville	240	240	229		11		
334	Hopkinton	5,473	4,331	4,216		109		6
335	Hornick	1,040	1,040	947	42	41		10
336	Hospers	4,562	4,235	4,014	137	72		12
337	Hubbard	6,322	5,335	5,115	99	115		6
338	Hudson	7,241	3,870	2,956	92	112	645	65
339	Hull	4,542	3,829	3,301	171	302		55
340	Humeston	7,274	5,461	5,461				
341	Huxley	1,851	1,851	1,287	188	376		
342	Imogene	799	789	719		70		
343	Inwood	6,414	4,963	4,924		39		
344	Ionia	875	875	622	198	7	48	
345	Ireton	4,413	3,837	3,256	348	219		14
346	Irwin							
347	Jackson Junction	192	192	168				24
348	Jamaica	1,201	1,135	1,002	76	57		
349	Janesville	1,142	1,142	1,122	15	5		
350	Jesup	5,072	3,835	3,652	87	96		
351	Jewell Junction	10,583	9,385	7,776	153	179	1,272	5
352	Joice	1,820	1,820	1,601	39	180		
353	Jolley	2,982	1,524	1,439	69	16		
354	Kalona	3,927	3,136	2,901	73	67		58
355	Kamrar	2,946	2,463	2,300	53	110		
356	Kanawha	15,329	6,053	5,181	284	228	360	
357	Kellerton	2,525	2,524	2,202	80	128		114
358	Kelley	2,113	1,848	1,835			13	
359	Kellogg							
360	Kensett	1,684	1,592	1,503		89		
361	Kent	573	573	528	45			
362	Kentwood Park	26,366	25,029	5,770	39	223	18,982	15
363	Keosauqua	11,932	6,094	5,985		109		
364	Keota	13,364	11,290	10,291	240	70	671	18
365	Keystone	5,174	4,829	4,624	135		65	5
366	Kingsley	9,616	5,485	5,076	132	240	13	24
367	Kinross	195	195	169	24			2
368	Kirkman	918	572	497	51	24		
369	Kirkville	282	264	222	42			
370	Kiron	2,675	1,865	1,802	54	7		2
371	Klemme	5,298	3,363	2,723	92	451	85	1
372	Knierman	1,220	1,220	1,070	45	105		
373	Knowlton	228	228	220		8		
374	Lacona	5,284	2,587	2,575		12		
375	Ladora	1,112	1,112	1,004	75	31		
376	Lake Mills	11,643	10,611	8,939	83	657	30	20

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GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
			250		188	62	23		23		314
7,234	1,750	5,484	5		5		4,500	4,500			315
											316
14,432	43	14,389	2,804		2,804		10,439	10,044	395		317
											318
43		43					20		20		319
			20		20		700	700			320
1,853	31	1,822									321
450	450		35		35		250		250		322
											323
157	157										324
											325
											326
							16			16	327
											328
25	25										329
											330
4,539	4,539		104	61	4		232			232	331
48	48						400			400	332
											333
888	888		40	14	26		214		214		334
											335
307	307						20		20		336
889	889		64	64			34		34		337
3,265	424	2,841	106		106						338
527	527		186		186						339
818	818		205	120	85		790			790	340
											341
							10		10		342
31	31		1,363		1,338	25	57		57		343
											344
576	576										345
											346
											347
			15		15		51		51		348
											349
1,193	1,193		44	44							350
565	565		30		10	20	603		603		351
											352
1,458		1,458									353
			401		401		400			400	354
482	482						1			1	355
7,890	1,384	6,506	23		13	10	1,363		1,363		356
							1		1		357
248	248						17			17	358
											359
			92		92						360
											361
1,297	1,297		20		6	14	20			20	362
5,805	595	5,210	33		33						363
1,335	1,335		465	70	395		274		274		364
329	329		16			16					365
4,068	4,068		63			63					366
											367
319	319						27		19	8	368
			18		18						369
356	356		20			20	434		420	14	370
392	392						1,543	376	1,167		371
											372
											373
2,617		2,617	3		3		77		77		374
											375
1,020	1,012	8	8	8			4		4		376

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TABLE NO. 3—(Continued)—

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Special assessments	Miscellaneous
377	Lake Park	18,906	5,140	4,927		213		
378	Lake View	27,017	9,257	8,886	180	153		3
379	Lamoni	13,952	11,941	11,666	24	191		6
380	Lamont							
381	La Motte	2,751	2,751	2,618			22	11
382	Lanesboro	8,850	1,623	1,614		9		
383	Lansing	7,953	5,417	4,954	198	226		3
384	La Porte City	9,065	8,911	7,570	6	296	1,034	
385	Larchwood	8,582	2,191	1,070	45	117	956	
386	Larrabee	8,039	587	458	69	50		1
387	Latimer	2,515	2,136	2,034	102			
388	Lattners	438	402	402				
389	Laurel	636	631	453	71	73	34	
390	Laurens	55,241	6,686	6,626		60		
391	Lawler	12,973	2,856	2,543	80	233		
392	Lawton	3,361	2,765	2,480	73	78	134	
393	Le Claire	2,143	1,372	1,245	30	97		
394	Ledyard	2,730	2,302	2,174	50	66		1
395	Le Grand	796	796	747	49			
396	Lehigh	11,013	5,932	5,607	300	25		
397	Leighton	528	432	372				6
398	Leland	564	564	509		55		
399	Lenox	13,524	10,189	9,641	202	341		
400	Le Roy	929	929	868	15	46		
401	Lester	4,602	3,774	3,774				
402	Letts	2,432	2,432	2,292	65	75		
403	Lewis	5,834	3,855	3,279	47	76	453	
404	Lidderdale	1,129	1,129	1,015	54	60		
405	Lime Springs	3,325	3,248	3,173		75		
406	Lincoln	1,428	1,398	1,312	37	49		
407	Linden	1,011	1,011	970	30	10		
408	Lineville	8,895	3,730	3,178	66	303		18
409	Linn Grove							
410	Lisbon	9,264	8,297	7,089		50	1,158	
411	Liscomb	1,536	1,416	1,36[illegible]		31		2
412	Little Port	453	453	45[illegible]				
413	Little Rock	10,426	4,382	4,18[illegible]	30	127		4
414	Little Sioux	1,231	982	846	75	49		1
415	Livermore	7,601	3,676	2,880	90	681		2
416	Lockridge	868	868	790	57	21		
417	Logan	18,253	15,171	14,900		271		
418	Lohrville	17,342	7,018	6,103	130	479	20	28
419	Lone Rock	1,128	1,128	1,034	63	22		
420	Lone Tree	3,895	3,015	2,797	117	89		1
421	Long Grove	479	449	449				
422	Lorimor							
423	Lost Nation							
424	Lovilia	3,598	3,598	2,512	206	277	603	
425	Lowden	5,234	4,780	4,025	70	117	539	29
426	Low Moor	767	767	653	42	72		
427	Luana	870	609	585	14	10		
428	Lucas	1,433	1,426	1,224	6	137	4	55
429	Luther	2,078	1,696	1,681		15		
430	Lu Verne	15,928	3,808	2,963	138	704		3
431	Luxemburg	332	333	290	8			35
432	Luzerne	803	803	803				
433	Lynnville							
434	Lytton	2,353	2,353	1,262	63	17		11
435	Macedonia	5,256	1,224	1,166		58		
436	Macksburg	793	786	746	16	24		
437	Madrid	11,681	7,083	6,698	138	194		3
438	Magnolia	1,171	1,089	1,038		51		
439	Malcom	3,741	3,060	2,844		164		52

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GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current years warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
13,012	1,117	11,895	754		754						377
14,957	1,429	13,528	500	500			2,303		2,239	64	378
2,011	2,011										379
											380
											381
							7,227	7,017		210	382
1,868	1,868		663	41	622		5		5		383
			38	12		26	116			116	384
4,744		4,744	1,647	171	1,476						385
							7,452	7,000	296	156	386
348	348						31		31		387
							36		36		388
			5		5						389
17,938	901	17,037	520		520		30,097	15,076	2,259	12,762	390
4,994	203	4,791	623	623			4,500		500	4,000	391
596	596										392
			89		89		682			682	393
78	78		6		6		344		344		394
											395
4,652		4,652	260		260		169		169		396
							96		96		397
											398
1,292	1,292						2,043		2,043		399
											400
102	102		726		726						401
											402
1,889	1,889		7		7		83			83	403
											404
51	51		26	3	10	13					405
							30		30		406
											407
4,984	4,984		181		181						408
											409
615	615		352	198	154						410
			120		120						411
											412
4,156	411	3,745	1,888		1,344	544					413
245		245	4		4						414
3,925	651	3,274									415
											416
2,763	2,763						319		319		417
657	657		189			189	9,478	7,783	1,695		418
											419
629	629		243	2	241		8		8		420
							30			30	421
											422
											423
											424
404	404		49		49		1		1		425
											426
							261		261		427
							7		7		428
220	220		10		10		152		100	52	429
3,673	515	3,158					8,447	8,075	318	54	430
											431
											432
											433
											434
732	732		3		3		3,397		3,297		435
							7		7		436
1,015	1,015						3,633		3,633		437
			82	22		60					438
504	504						177		177		439

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TABLE NO. 3—(Continued)—

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Special assessments	Miscellaneous
440	Mallard	5,822	1,993	1,858	60	63		12
441	Maloy							
442	Malvern	12,754	7,999	7,192	216	333	234	24
443	Manilla	20,764	6,786	6,264	299	203		20
444	Manly							
445	Manning	10,497	6,434	5,734	327	353		20
446	Mansou							
447	Mapleton	20,999	11,031	10,615		411		
448	Marathon							
449	Marble Rock	8,546	4,038	2,916		138	692	292
450	Marcus	48,128	29,081	8,430	222	497	19,508	424
451	Marne	1,254	878	781		27	70	
452	Martelle	1,306	1,248	641	42	1		564
453	Martinsburg	828	828	786	42			
454	Marysville	204	204	202		2		
455	Masonville	733	733	685		48		
456	Massena	1,888	1,487	1,218	120	149		
457	Matlock	248	235	134	60	40		
458	Maurice	990	990	980	6	1		3
459	Maxwell	6,337	5,110	4,812	51	226		21
460	Maynard	2,516	2,320	2,223	52	28		17
461	Maysville	47	47	47				
462	McCallsburg	2,805	2,775	2,302	131	105		237
463	McCausland	687	304	243	24	29		8
464	McClelland	824	594	549	10	34		1
465	McGregor	11,390	9,296	8,951	199	122		24
466	McIntire	2,368	2,368	2,178	76	110		4
467	Mechanicsville	5,501	4,239	4,114	6	116		3
468	Mediapolis	4,892	3,700	3,498	78	124		
469	Melbourne	4,689	2,351	1,451	90	83	144	583
470	Melcher	4,635	2,610	1,352		348	686	224
471	Melrose							
472	Melvin	1,569	834	668	66	100		
473	Menlo	2,098	2,082	1,902	116	24		40
474	Meriden	1,249	1,245	1,230		15		
475	Merrill	11,954	7,604	4,539	120	184	2,746	15
476	Meservey	1,940	1,046	888	117	41		
477	Meyer	1,227	1,227	1,127	100			
478	Middletown	891	357	325	32			
479	Miles	4,223	3,119	3,020	42	50		7
480	Milford	23,290	19,611	7,797	156	260	11,398	
481	Millersburg	498	498	417		81		
482	Milo	20,048	5,014	4,981		33		
483	Milton	4,381	3,582	3,434	120	28		
484	Minburn							
485	Minden	3,135	2,553	2,463	2	69		19
486	Mingo	2,217	1,009	980	21	8		
487	Mitchell	507	500	465	35			
488	Mitchellville	6,076	5,490	5,456	33	1		
489	Modale	1,073	1,063	868	102	92		1
490	Mondamin							
491	Moneta	316	316	316				
492	Monmouth	716	706	657	24	25		
493	Monona	9,060	7,573	7,336	74	163		
494	Monroe	11,397	4,938	4,605	138	181		14
495	Montezuma	39,883	12,154	11,931	179	44		
496	Montour	1,441	1,113	651	33	5	60	364
497	Montrose	1,500	1,470	1,470				
498	Moorhead	6,186	2,582	2,478	56	38		10
499	Moorland	406	406	361		24		21
500	Moravia	3,037	2,813	2,467	282	64		
501	Morning Sun	5,655	4,494	4,407	30	57		
502	Morrison	958	908	882		26		

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GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
249	249		61			61	3,519	3,519			440
											441
949	949						3,306		3,300	6	442
13,978	1,945	12,033									443
											444
4,063	4,063										445
											446
2,577	2,577		632		380	252	6,759		6,759		447
											448
4,508	886	3,622									449
2,443	2,443		359	129		230	16,245	14,500	1,547	198	450
376	376										451
							58		58		452
											453
											454
											455
			401		401						456
							13		13		457
											458
1,137	1,137		59			59	31		31		459
196	196										460
											461
			30	30							462
			42		42		341		338	3	463
							230		200	30	464
1,574	1,574		359	329	30		161			161	465
											466
1,182	1,182		24			24	56			56	467
898	898		294			294					468
			58		18	40	2,280		2,280		469
							2,025		1,860	165	470
											471
735		735									472
							16			16	473
			4		4						474
4,258	370	3,888	51		51		41		41		475
207	207						687		621	66	476
											477
							534			534	478
568	568		536		536						479
2,817	2,817		337	54	90	193	525		525		480
											481
7,474	7,474						7,560		3,560	4,000	482
			15		15		784	720	25	39	483
											484
284	284						298		10	288	485
							1,208		1,208		486
							7		7		487
349	228	120	217	28	20	169	21			21	488
			10		6	4					489
											490
											491
			10		10						492
1,303	1,303		136	106	30		48			48	493
2,211		2,211					4,248	4,248			494
1,838	1,838		482		400	82	25,409	15,000	409	10,000	495
328		328									496
			30		30						497
3,294	1,031	2,563	10		10						498
											499
			205		205		19		19		500
186	186		25		25		950		950		501
			50		50						502

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TABLE NO. 3—(Continued)—

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Special assessments	Miscellaneous
503	Moulton	2,848	2,623	2,467	105	51		
504	Mt. Ayr	39,288	21,604	21,245	36	323		
505	Mt. Union	455	455	422	33			
506	Mt. Vernon	19,702	14,302	14,009	120	173		
507	Moville	12,983	3,218	2,697	80	366		75
508	Murray	4,023	3,982	3,823	99	41		19
509	Nashua	9,549	7,111	6,464		250	319	78
510	Neola	10,368	3,647	3,392	60	195		
511	New Albin	1,933	1,840	1,735	2	103		
512	Newell	13,525	5,724	5,706		18		
513	Newhall	823	823	734	62	27		
514	New Hartford	2,533	2,495	2,370		125		
515	New Liberty	579	187	154				33
516	New London	30,864	9,849	9,849				
517	New Market	2,303	2,303	1,853	130		117	203
518	New Providence	674	674	604	66	4		
519	New Sharon	10,179	8,079	7,674	63	312		36
520	New Vienna	1,953	925	845	75	5		
521	New Virginia	1,768	1,768	1,679	73	16		
522	Nichols	2,499	1,442	1,361	30	51		
523	Nodaway	1,518	1,518	1,270	90	137		21
524	Nora Springs	8,592	6,391	5,968	142	258	23	
525	Northboro	757	757	711	40	5		
526	North Buena Vista	25	25	25				
527	North English	7,212	5,598	4,668	150	521		259
528	North Liberty	1,243	1,243	1,142	57	32		12
529	North McGregor	3,264	3,251	2,209	6	10		1,026
530	North Washington	178	172	133	31	8		
531	Northwood	12,764	10,892	10,422	196	264		10
532	Norwalk	999	968	690	42	31	205	
533	Norway	3,875	3,401	2,927	65	159	249	1
534	Numa	888	791	562	40	189		
535	Oakland	23,232	8,764	7,595		327		842
536	Oakville							
537	Ocheyedan	5,167	4,521	4,231	120	170		
538	Odebolt	40,113	11,188	10,763	222	134	55	14
539	Ogden	11,934	4,243	2,601		177	1,447	18
540	Olds	890	880	530	48	15	287	
541	Olin	6,025	4,624	4,345		35		244
542	Ollie	1,874	1,874	1,867			7	
543	Oneida	883	463	438	11	14		
544	Onslow	2,209	2,093	1,991		102		
545	Orange City	18,168	10,591	10,096	282	174		39
546	Orchard	284	284	284				
547	Orient	7,829	2,977	2,096	60	26	792	3
548	Orleans	688	642	633	9			
549	Ossian	3,632	3,534	3,271	219	38		6
550	Osterdock	36	36		36			
551	Oto	1,925	1,348	1,274		65		9
552	Ottosen	463	463	257	93	113		
553	Oxford	4,507	4,259	3,639		131		489
554	Oxford Junction	4,384	3,536	3,436	32	66		2
555	Oyens	475	475	402	36	24		13
556	Pacific Junction	1,860	1,298	584	132	57		525
557	Packwood	928	928	922		6		
558	Palmer	10,592	1,900	1,727	80	93		
559	Panama	1,031	976	892	57	19		8
560	Panora	22,457	5,814	5,426	75	119		194
561	Parkersburg	10,822	8,488	7,981	230	158	53	66
562	Parnell	2,055	1,124	973	50	101		
563	Paton	4,458	1,951	1,784	138	5		24
564	Patterson	482	482	482				
565	Paullina	16,632	6,948	5,846	300	136	666	

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GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
			225		225						503
812	812		812		412	400	16,060	8,500	436	7,124	504
											505
3,567	3,567		833	240	593		1,000			1,000	506
9,765	2,850	6,915									507
			20		20		21			21	508
2,392	2,382						46			46	509
4,317		4,317	25		25		2,379		2,379		510
			98		85	8					511
614	614		1,806	50	376	1,380	5,381	4,000	531	850	512
											513
88	88										514
			387	352		35	5		5		515
12,592	605	11,987					8,423	8,000	423		516
											517
											518
1,600	1,600						500			500	519
255	255		23		19	4	750			750	520
											521
			1,020	575	445		37		37		522
											523
822	822		588	588			791		791		524
											525
											526
724	724		4		4		886		411	475	527
											528
			13		13						529
			6		6						530
1,493	1,493		159		145	14	220		100	120	531
			31		31						532
474	474										533
			90			90	7		7		534
2,201	2,201		5		5		12,262		12,206	56	535
											536
342	342		58	7	32	19	246			246	537
2,431	2,431						26,494	14,500	2,435	9,559	538
6,092	954	5,138	6	6			1,593		1,593		539
			2		2		8			8	540
1,232	1,232		55	55			114		7	107	541
											542
							420		420		543
116	116										544
2,286	2,286						5,291		5,140	151	545
											546
4,849		4,849	8		8						547
			46	32	14						548
			98		98						549
											550
240	240		6		6		331		331		551
											552
243	243		5		5						553
592	592		242		223	19	14	14			554
											555
409		409	153	153							556
											557
388		388	163	133	30		8,141	7,101	1,040		558
16	16		39		39						559
10,014	1,067	8,947	500			550	6,129		6,129		560
1,725	1,725		609		609						561
			73		73		858		858		562
2,406		2,406					101		1	100	563
											564
9,450	1,940	7,510	234		84	150					565

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TABLE NO. 3—(Continued)—

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Special assessments	Miscellaneous
566	Persia	3,017	2,649	2,516		133		
567	Peterson	6,229	4,207	3,975	78	74	45	35
568	Pierson	11,643	5,187	5,060		111		16
569	Pilot Mound	3,406	1,355	1,262	26	67		
570	Pioneer	296	296	296				
571	Pisgah							
572	Plainfield	1,057	1,044	950	33	61		
573	Plano	802	618	345	45	27		201
574	Pleasanton	464	461	376	57	28		
575	Pleasant Plain							
576	Pleasantville	27,966	7,921	7,380	72	99	370	
577	Plover	1,228	1,228	1,060	96	67		5
578	Plymouth	2,902	1,216	1,158	52	6		
579	Pocahontas	23,535	6,839	6,583	81	175		
580	Polk City	696	671	577	24	70		
581	Pomeroy	13,219	4,958	4,369		339	250	
582	Popejoy							
583	Portsmouth	2,045	1,630	1,534		68		28
584	Postville	11,741	8,763	8,436	177	99	6	45
585	Prairieburg	1,640	1,431	1,401	18	12		
586	Prairie City	6,104	4,746	4,334	35	361		16
587	Prescott	1,718	1,718	1,533	121	59		5
588	Preston	7,070	2,113	1,959	81	68		5
589	Primghar	15,687	14,310	6,857		118	7,309	26
590	Princeton	1,527	1,527	1,447	12	68		
591	Promise City	320	320	305		15		
592	Protivin	591	591	575		16		
593	Pulaski							
594	Quasqueton	1,295	1,279	1,117	84	55		23
595	Quimby	1,175	1,175	1,002	90		78	5
596	Radcliffe	5,470	4,264	3,868	159	237		
597	Rake	2,240	1,080	865	102	113		
598	Ralston	1,175	1,003	872		15	23	93
599	Randalia	554	489	473	15			1
600	Randolph	9,834	2,586	2,420	69	90		7
601	Rathbun	602	602	298	235	69		
602	Readlyn	2,964	2,508	2,253	84	23		148
603	Reasnor	775	715	715				
604	Redding	567	567	567				
605	Redfield	9,010	3,189	3,060	21	108		
606	Reinbeck							
607	Rembrandt	2,749	1,119	957	81	81		
608	Remsen	10,511	7,552	6,824	259	411		58
609	Renwick	10,707	3,450	3,254	103	93		
610	Riceville	9,154	4,940	4,682	139	119		
611	Richland							
612	Rickardsville							
613	Ricketts							
614	Ridgeway	9,659	1,068	1,014		54		
615	Rinard	587	460	420	39	1		
616	Ringsted	4,940	4,716	4,423	170	113		10
617	Rippey	2,831	2,413	2,349		11		53
618	Riverside	5,162	4,318	3,626	63	68		561
619	Riverton	1,824	1,596	1,426	134	22		14
620	Robins	365	365	365				
621	Rock Falls	240	240	211	22	7		
622	Rockford							
623	Rock Valley	7,617	5,326	4,683	288	341		19
624	Rockwell	5,621	4,922	4,780	63	22		57
625	Rockwell City	24,346	16,507	15,348	147	789		223
626	Rodman							
627	Rodney	485	485	442	18	25		
628	Roland	21,585	4,519	4,177	276	66		

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GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
365	365		3		3						566
673	673		923		923		426		426		567
6,267	709	5,558	185		170	15	4		3	1	568
1,995	1,995		28	5	23		28			28	569
											570
											571
			4			4	9			9	572
							184		184		573
			3		3						574
											575
3,040	148	2,892	5		5		17,000	17,000			576
											577
1,676		1,676					10		10		578
11,264	862	10,402					5,432		5,399	33	579
			25		17	8					580
7,788	360	7,428					473		473		581
											582
415	415										583
2,019	2,019		9			9	950		828	122	584
209	209										585
380	380		15			15	963		963		586
											587
3,732		3,732					1,225		1,225		588
866	866		511	120	391						589
											590
											591
											592
											593
							16		16		594
											595
904	904		14		14		288		232	56	596
							1,160		1,160		597
							172		172		598
							65		65		599
3,385		3,385					3,863			3,863	600
											601
408	408						48			48	602
			60	49		11					603
											604
5,778	1,059	4,719	43	9	19	15					605
											606
1,630		1,630									607
2,939	1,670	1,269	20			20					608
3,218	465	2,753					4,039		4,039		609
269	269		236		236		3,709		3,638	71	610
											611
											612
											613
580		580	1	1			8,010	8,000		10	614
							127		127		615
224	224										616
418	418										617
							844		244	600	618
			7		6	1	221		221		619
											620
											621
											622
1,143	1,143		1,148		120	1,028					623
481	481		218	218							624
6,532	6,514	18	287			287	1,020		1,000	20	625
											626
											627
7,179	973	6,206	2	1	1		9,885	6,000		3,885	628

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TABLE NO. 3—(Continued)—

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Special assessments	Miscellaneous
629	Rolfe	48,401	21,536	6,609	219	322	13,317	1,069
630	Rome	559	559	523	10	25		1
631	Rosehill	928	923	912	6	5		
632	Rowan	1,885	1,574	1,306	69	139	60	
633	Royal							
634	Rudd	3,624	2,840	2,705	69	66		
635	Runnells	825	651	595		56		
636	Russell	270	270	270				
637	Ruthven	6,066	3,657	2,970		687		
638	Rutland	622	622	399	76		25	122
639	Ryan	3,055	1,748	1,690	33	25		
640	St. Ansgar	7,082	6,259	6,035	189	35		
641	St. Anthony	731	731	634	17	78		2
642	St. Charles	1,641	1,554	1,446	27	81		
643	St. Lucas	260	260	249		11		
644	St. Olaf	455	455	451		4		
645	St. Paul	174	16	13	3			
646	Sabula	9,730	1,666	1,501	89	37		39
647	Salem	2,298	2,160	1,264	58		838	
648	Sallx	3,020	2,650	2,228		251		171
649	Sanborn	9,157	7,903	7,370	205	320		9
650	Sandyville							
651	Scarville	505	505	416	89			
652	Schaller	37,210	5,773	5,522	69	182		
653	Schleswig	14,963	6,302	5,667	219	411		5
654	Scranton	5,716	4,629	4,502	120	7		
655	Searsboro	597	597	544	36	17		
656	Sergeant Bluff	5,963	1,879	1,753		126		
657	Shambaugh	829	928	866	34	16		12
658	Shannon City							
659	Sharpsburg	346	294	224	51	19		
660	Sheffield	16,192	8,381	8,136		245		
661	Shelby	4,991	4,032	3,842	72	98		20
662	Sheldahl							
663	Shell Rock	6,023	5,146	4,356	5	203	582	
664	Shellsburg	2,620	2,129	2,075	39	15		
665	Sherrill	138	138	138				
666	Sibley	89,377	15,747	14,859		484	404	
667	Sidney	7,971	5,304	5,232		72		
668	Silver City	1,558	1,558	1,448	61	27	8	14
669	Sioux Center	6,241	4,053	3,724	250	11		68
670	Sioux Rapids							
671	Slater	4,109	3,403	3,194	139	57		13
672	Sloan	3,423	2,902	2,811		91		
673	Smithland	2,304	1,461	1,328	23	52		58
674	Soldier	2,282	1,463	1,384	51	6		22
675	Solon	3,960	3,381	2,809	96	171		305
676	Somers	781	781	725	47			9
677	South English	1,026	1,026	946	80			
678	Spillville	1,687	1,571	1,458	101	12		
679	Spirit Lake	31,635	17,458	16,515		185		758
680	Spragueville							
681	Spring Brook	217	217	199	18			
682	Spring Hill							
683	Springville	3,522	1,695	1,577		63	55	
684	Stacyville	3,317	2,926	2,767	68	91		
685	Stanhope	3,875	3,380	3,129	140	100		11
686	Stanton	6,435	6,059	5,778	120	142		19
687	Stanwood	6,251	5,502	4,538	96	35	438	395
688	State Center	43,074	11,741	7,011		336	4,394	
689	Steamboat Rock	1,438	1,438	1,310	67	61		
690	Stockport	1,262	1,255	1,149	71	35		
691	Stockton	518	487	430	48	3		6

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GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
1,326	1,326		20			20	25,519	25,500	10	9	629
							200			200	630
			5		5						631
			2			2	309		309		632
											633
232	232		12		12		540		253	287	634
							174		174		635
											636
1,265	1,265		306		306		838			838	637
											638
593	593		1	1			713		704	9	639
575	575		104	8	96		144		144		640
											641
33		33					54		54		642
											643
											644
			158		158						645
7,841	1,146	6,695	223		223						646
							138		138		647
370	370										648
341	341		323		299	24	590		590		649
											650
											651
1,304	1,304						30,133	30,133			652
8,606	916	7,690	8	8			47			47	653
504	504						583		583		654
											655
4,084		4,084									656
											657
											658
			52		52						659
1,177	1,177		1,206	1,066	140		5,428		5,428		660
439	439		20		1	19	500		500		661
											662
846	846		27	17	10		4			4	663
314	314		177	27	150						664
											665
44,885	2,895	41,990	1,729	243		1,486	27,016	15,563	11,437	16	666
2,122	2,122		185		185		360		360		667
											668
			1,639		1,639		549		549		669
											670
597	597		64		64		45		45		671
414	414		68	68			39		39		672
349	349						494		294	200	673
119	119						700			700	674
500	500		12		12		67			67	675
											676
											677
75	75						41		41		678
3,677	3,677						10,500	10,500			679
											680
											681
											682
1,210	439	771	617		463	154					683
391	391										684
480	480		15			15					685
376	376										686
663	663		59		10	49	27			27	687
22,123	364	21,759	1,077			1,077	8,133	8,000		133	688
											689
			7		7						690
			21		21		10			10	691

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TABLE NO. 3—(Continued)—

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Special assessments	Miscellaneous
692	Story City	51,181	11,652	11,139	136	334	46	
693	Stout	1,103	1,103	1,074	29			
694	Stratford	15,094	14,289	4,981	97	166	9,045	
695	Strawberry Point	11,668	3,567	3,455		112		
696	Struble	1,877	619	609		10		
697	Sully	2,857	2,716	2,656	5	55		
698	Sumner	10,738	9,055	8,628	214	213		
699	Superior	1,558	921	724	50	28		119
700	Sutherland	11,891	11,782	6,525		170	4,713	374
701	Swaledale	421	421	346	50	25		
702	Swan	455	455	452	3			
703	Swea City	16,716	4,809	4,419	213	177		
704	Tabor							
705	Templeton	1,862	1,311	1,198	48	63		2
706	Terril							
707	Thayer							
708	Thompson							
709	Thor	887	887	758	124	5		
710	Thornburg	469	469	469				
711	Thornton	1,699	1,682	1,602		80		
712	Thurman	1,607	1,607	1,566	24	3		14
713	Tingley	2,202	2,052	1,975	56	21		
714	Titonka	2,788	2,788	2,609	93	81	5	
715	Toronto	341	330	248	39	43		
716	Traer	15,881	12,667	12,244	47	312	29	35
717	Treynor	1,140	1,140	935	63	112		30
718	Tripoli	7,544	6,129	5,309	108	70	622	20
719	Truro	1,698	1,644	1,523	109	12		
720	Turin	1,436	498	407	32	53		6
721	Udell							
722	Underwood	1,895	1,699	1,515	90	93		1
723	Union	5,074	4,393	4,219	75	55		44
724	University Park	1,069	1,020	956			64	
725	Urbana	4,859	2,514	2,393	46	75		
726	Ute	11,340	3,896	3,392	160	344		
727	Vail							
728	Valeria	439	439	433	6			
729	Van Horn	3,551	3,262	3,000	87	175		
730	Van Meter	1,593	1,542	1,133	87	18	297	7
731	Van Wert	821	821	671	87	40		23
732	Varina	1,024	1,024	919		105		
733	Victor	21,415	11,283	3,131		20	8,132	
734	Vincent	990	990	923	37	30		
735	Vining	883	883	846		37		
736	Volga (City)	1,668	1,668	1,467	198			3
737	Wadena	835	829	792		37		
738	Walcott	4,652	3,886	3,804		78		4
739	Walker	3,195	2,668	2,568	30	70		
740	Wallingford	856	856	784	40	32		
741	Wall Lake	14,085	5,839	5,620	105	114		
742	Walnut	22,349	10,598	6,028	151	320	1,519	2,580
743	Wapello	10,000	7,296	5,807	80	328	1,027	54
744	Washta							
745	Waterville	412	408	372	28			8
746	Waucoma	1,918	1,918	1,780	3	68		67
747	Waukee	4,624	1,828	1,719	90	19		
748	Wayland	2,798	1,882	1,743	137	2		
749	Webb	1,442	1,442	1,403	39			
750	Weldon	1,106	746	661	65	6		14
751	Wellman	5,176	5,056	4,631		425		
752	Wellsburg	8,421	3,698	3,181	25	284	206	2
753	Welton	49	49	5		44		
754	Wesley	5,241	3,305	3,042	51	212		

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GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
24,008	2,880	21,128	31		31		15,490	10,315	5,175		692
											693
785	785		20		20						694
7,695	1,989	5,706	21	1	20		385		23	362	695
153		153	105		30	75	1,000			1,000	696
92	92						49			49	697
1,675	1,673	2					8			8	698
			4		4		633			633	699
136	136						3			3	700
											701
											702
7,827	1,099	6,728	80		80		4,000	4,000			703
											704
460	460						91		91		705
											706
											707
											708
											709
											710
			9		6	3	8			8	711
											712
			150		150						713
											714
			11		11						715
2,173	2,173		931	833	4	44	110			110	716
											717
1,411	1,411						4			4	718
							54		54		719
							938		938		720
											721
196	196										722
681	681										723
							49			49	724
2,329	252	2,077					16			16	725
3,367	359	3,008	800	612		183	3,277		3,277		726
											727
											728
49		49					240			240	729
24		24	27		27						730
											731
											732
2,654	1,311	1,343					7,478	7,077	51	350	733
											734
											735
											736
							6			6	737
765	765		1	1							738
370	370		3		3		154		154		739
											740
6,874	1,931	4,943	1,372		1,372						741
6,745		6,745	6		6		5,000	5,000			742
1,359	1,359		122	82		40	1,223		1,130	93	743
											744
							4			4	745
											746
2,758		2,758	38		38						747
			516	509		7	400			400	748
											749
							360		360		750
120	120										751
805	805		30		30		3,888		3,888		752
											753
1,261	1,261		7	1	6		668		668		754

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TABLE NO. 3—(Continued)—

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Special assessments	Miscellaneous
755	West Bend	8,801	3,518	2,940	40	533		
756	West Branch	8,368	6,750	5,914		103	714	19
757	West Burlington	7,688	3,438	3,276	162			
758	West Chester	564	539	539				
759	Westfield	452	452	411	3	38		
760	Westgate	1,422	1,201	1,195		6		
761	West Liberty	64,562	24,662	10,094	347	455	13,721	45
762	West Mitchell	229	229	210	19			
763	West Point	6,573	2,654	2,421	67	78		88
764	West Side							
765	West Union	15,340	11,975	11,274	159	131		411
766	Wheatland	2,887	2,035	1,908		127		
767	Whiting	12,603	3,221	2,962	152	107		
768	Whittemore	10,924	3,113	2,724	64	280		45
769	Whitten	1,048	1,030	955	72	1		2
770	Willey	131	131	131				
771	Williams	5,754	4,609	4,128	95	340		46
772	Williamsburg	9,610	7,989	5,643	354	192	1,695	105
773	Wilton							
774	Winfield	8,331	7,431	7,191		123		117
775	Winthrop	6,528	3,139	2,912	76	57		94
776	Wiota	485	458	431	21	6		
777	Woden	736	736	736				
778	Woodbine	13,456	8,748	8,552		100		96
779	Woodburn	1,656	1,656	1,413	96	138	9	
780	Woodward	15,560	8,399	3,463	125	160	4,651	
781	Woolstock	3,924	1,851	1,733		118		
782	Worthington	1,290	1,250	1,210		19	4	17
783	Wyoming	4,944	3,902	3,568	105	136	49	44
784	Yale	4,614	4,145	4,011			116	18
785	Yetter	858	858	785	42	20		11
786	Yorktown	1,058	1,015	929	68	2		16
787	Zearing	1,931	1,931	1,772	111	48		
788	Zwingle	747	747	586	24	11	126	

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GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
3,343	1,128	2,215					1,945		1,945		755
981	981		527	8	493	26	110		110		756
			53		53		4,197	4,000	197		757
			25		25						758
											759
221	221										760
20,516	5,747	14,769	528	125	382	21	18,856	11,000	7,856		761
											762
2,756	150	2,606	386		384	2	777			777	763
											764
3,182	3,182		100			100	83		8	75	765
758	758		49		47	2	45		45		766
9,222		9,222	160		110	50					767
7,769	1,309	6,460	27		27		15		15		768
							18			18	769
											770
1,139	1,139		6		6						771
							1,621	468	1,120	33	772
											773
835	835		31		30	1	34			34	774
3,328	681	2,647					61			61	775
							27		10	17	776
											777
1,400	1,400		300		300		3,008			3,008	778
											779
402	402						6,759	4,000	2,759		780
2,073	2,073										781
			37		10	27	3			3	782
860	860		113		113		69		69		783
424	424		45		10	35					784
											785
			43		43						786
											787
											788

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TABLE NO. 4—TOTAL DEBT OBLIGATION AT CLOSE OF YEAR, RATE OF LEVY

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
	Grand total	$5,059,803	$2,248,568	$2,133,914	$ 108,802	$ 453,750	$ 114,769	
1	Ackley	49,233	24,295	10,400			14,538	39.18
2	Ackworth							
3	Adair	19,004		19,000		4		18.79
4	Adel	35,631		15,000	4,000	11,131	5,500	25.00
5	Afton	37,039	8,975	24,800		2,664	600	36.78
6	Agency							
7	Ainsworth	4,000		4,000				92.59
8	Akron	41,325	30,500			4,616	6,209	33.46
9	Albert City	2,343			500	1,843		56.18
10	Albion							
11	Alburnett							
12	Alden	14,361	13,136			1,225		17.81
13	Alexander	7,500		7,500				24.83
14	Allerton	2,000	2,000					19.70
15	Allison	2,021		2,000		21		37.77
16	Alta	19,194				19,194		17.80
17	Alta Vista							
18	Alton	18,900	16,000		2,000	900		19.12
19	Altoona							
20	Alvord	7,000	7,000					19.28
21	Andover							
22	Andrew							
23	Anita	18,600	18,600					15.38
24	Ankeny	25,000	25,000					49.42
25	Anthon	24,399	21,500			2,899		32.18
26	Aplington	22,503		22,500		3		44.12
27	Arcadia	7,900		7,900				20.74
28	Archer	1,100	1,100					79.13
29	Arion	4,708	2,000		2,708			19.86
30	Arispe							
31	Arlington	7,080	7,000			80		89.96
32	Armstrong	12,633	8,350			4,283		16,79
33	Arnold's Park	4,910	4,900			10		12.03
34	Arthur							
35	Ashton							
36	Aspinwall							
37	Atalissa							
38	Athelstan							
39	Auburn							
40	Aurelia	22,701	9,500	12,500		701		34.71
41	Aurora							
42	Avenarius							
43	Avoca	28,812	24,546	2,500		1,766		17.47
44	Ayrshire	10,819		10,000		819		36.06
45	Badger							
46	Bagley	18,148	7,500			10,648		38.94
47	Bailey							
48	Baldwin							
49	Bancroft	17,500		17,500				19.59
50	Barnes City	162			162			.42
51	Barnum							
52	Bassett							
53	Batavia	447				447		.63
54	Battle Creek	6,000	5,000			1,000		87.20
55	Baxter	3,000	3,000					52.45
56	Bayard	17,000		17,000				24.07
57	Beacon							
58	Beaconsfield							
59	Beaman	668				668		27.94
60	Beaver							
61	Bellevue	20,390		13,000	7,390			11.93
62	Belmond	26,110	8,000	17,000		1,110		18.40
63	Bennett	2,500	2,500					78.12
64	Benton							

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PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY, AND AMOUNT LEVIED.

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
$ 373,521,799	$169,505,741	$ 69,250,106	$ 16,916,182	$117,849,770	$181,767,796	------	$ 15,190,208	------	
952,380	506,856	127,444	------	318,080	476,655	44	------	------	1
82,234	19,924	18,012	36,348	7,950	26,521	11	46,172	3	2
2,050,976	443,256	158,940	23,584	1,425,196	1,581,641	43	51,996	------	3
1,069,519	618,512	221,120	38,996	190,891	410,548	33	------	------	4
896,553	356,415	130,136	37,560	372,442	503,470	38	28,480	5	5
437,948	100,124	18,880	262,704	56,240	151,667	9	1,898	------	6
515,068	163,756	118,544	25,020	207,748	284,578	25	8,272	5	7
934,683	546,956	198,692	47,272	141,763	339,993	44	52,152	5	8
567,150	240,624	154,404	16,772	155,350	258,300	17.6	7,800	------	9
299,217	130,540	43,628	10,948	114,101	160,380	33	14,728	5	10
------	------	------	------	------	------	------	------	------	11
899,044	362,360	128,960	53,424	354,300	490,486	40.3	27,600	4	12
575,827	405,880	61,700	16,200	91,987	212,947	26	205,788	5	13
651,113	535,452	86,020	------	29,641	185,009	31	34,840	5	14
795,014	370,592	127,372	48,840	248,210	384,911	22	------	------	15
1,023,670	461,432	231,188	------	331,050	504,205	34	------	------	16
397,776	212,680	96,748	18,048	70,300	152,169	------	------	------	17
868,992	385,332	136,524	151,464	185,672	354,002	51	------	------	18
291,470	180,300	25,070	------	86,100	137,442	18	31,000	5	19
301,105	59,277	------	------	241,828	256,647	30	------	------	20
81,168	42,988	13,180	------	25,000	39,042	------	23,588	4	21
215,008	97,688	23,368	------	93,952	124,216	13.5	------	------	22
1,261,360	535,140	192,872	49,448	483,900	678,265	21	36,000	4	23
89,098	------	------	------	89,098	89,098	29	------	------	24
659,755	520,130	------	------	139,625	269,658	41	------	------	25
1,058,934	355,246	81,388	------	622,300	731,457	25.5	------	------	26
302,980	241,848	30,640	------	30,492	98,614	38	------	------	27
126,984	31,656	54,600	16,228	24,500	50,121	20	------	------	28
199,949	61,984	44,808	91,052	2,105	51,566	31	------	------	29
88,871	49,695	23,771	------	15,405	33,772	10	------	------	30
508,862	249,852	107,660	------	151,350	240,728	------	26,680	------	31
973,829	422,340	291,660	------	259,829	438,329	46	------	------	32
------	------	------	------	------	------	------	------	------	33
------	------	------	------	------	------	------	------	------	34
529,454	318,008	125,264	14,476	71,706	186,143	30	39,240	------	35
185,508	76,104	29,004	------	80,400	106,677	18	------	5	36
------	------	------	------	------	------	------	------	------	37
------	------	------	------	------	------	------	------	------	38
523,620	231,732	95,980	------	195,908	277,836	21	------	------	39
665,728	170,444	282,360	37,844	175,080	297,742	48	54,192	5	40
274,215	152,948	46,636	6,727	67,904	119,482	14.5	20,896	------	41
------	------	------	------	------	------	------	------	------	42
1,551,760	753,836	289,968	69,056	438,900	717,115	33.5	40,088	5	43
284,544	151,376	91,824	14,396	26,948	91,347	16	18,270	------	44
------	------	------	------	------	------	------	------	------	45
510,556	253,376	110,220	------	146,960	237,859	------	------	------	46
546,372	493,388	40,584	------	12,400	145,893	5	------	------	47
246,874	107,080	43,012	------	96,782	134,305	20	17,332	------	48
705,758	275,212	208,208	------	222,338	343,193	32	------	------	49
336,648	143,228	72,368	------	121,052	174,951	57.5	28,424	5	50
235,860	114,940	36,080	46,940	37,900	87,390	25	67,000	5	51
82,208	47,441	34,767	------	------	20,552	14	------	------	52
474,043	176,406	92,762	------	204,875	272,367	32	------	------	53
632,932	496,104	63,228	------	73,600	213,433	40	------	------	54
797,022	271,812	137,924	------	387,286	489,720	27	------	------	55
1,051,880	368,832	------	------	683,048	775,256	33	------	------	56
298,217	84,468	11,372	50,617	151,760	188,374	17	------	------	57
130,518	58,124	24,982	------	47,412	68,188	14	------	------	58
196,525	61,540	68,040	------	66,945	99,340	22	------	------	59
186,384	47,232	70,828	20,072	48,252	82,785	47	9,392	------	60
1,403,612	760,864	207,864	70,384	364,500	624,278	27	------	------	61
1,652,112	773,624	210,490	174,496	493,502	783,154	35	123,960	4	62
381,854	189,144	63,568	------	129,142	192,320	20	------	------	63
134,484	51,336	30,576	25,532	17,040	46,401	10	18,000	------	64

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TABLE NO. 4—(Continued)—TOTAL DEBT OBLIGATION AT CLOSE OF RATE OF LEVY,

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
65	Berkley							
66	Berlin							
67	Bernard							
68	Bertram							
69	Bettendorf	15,000	15,000					10.90
70	Bevington							
71	Birmingham	200				200		.34
72	Blairsburg	914				914		30.66
73	Blairstown	14,963	14,500			463		25.62
74	Blakesburg							
75	Blanchard							
76	Blencoe	500				500		16.28
77	Blockton							
78	Blue Grass							
79	Bode	16,800	16,800			800		39.25
80	Bonaparte	400			400			.62
81	Bondurant	5,000	5,000					16.55
82	Bonton	2,263	2,100			163		11.09
83	Boxholm	600				600		26.66
84	Boyden	10,667		9,500		1,167		27.07
85	Braddyville							
86	Bradgate							
87	Brandon							
88	Brayton							
89	Breda	8,103	8,000			103		19.61
90	Bridgewater							
91	Brighton	1,681	1,440			241		16.43
92	Bristow							
93	Britt	54,578	45,824	2,500		6,254		37.76
94	Brooklyn	13,000	12,000	1,000				
95	Brunsville							
96	Buckeye							
97	Buffalo	7,200		7,200				14.60
98	Buffalo Center	16,825	11,000			5,825		18.52
99	Burt	19,976		17,000		2,976		32.01
100	Bussey	535				535		.81
101	Calamus	200			200			.50
102	Callender							
103	Calmar	26,016	3,500	11,000	800	2,416	8,300	27.32
104	Calumet	256				256		12.30
105	Camanche							
106	Cambridge	3,965	3,900			50	15	58.05
107	Cantril							
108	Carbon							
109	Carlisle	7,500		6,500		1,000		11.84
110	Carpenter							
111	Carson	18,466		15,000		3,466		28.14
112	Cascade	915				915		.69
113	Casey	18,413	16,000			2,413		22.98
114	Castalia	2,500		2,500				95.41
115	Castana	2,779		1,700		1,079		63.01
116	Castle Hill							
117	Cedar Heights	1,082			700	382		
118	Center Junction	643				643		27.71
119	Center Point	1,200	1,200					13.18
120	Central City							
121	Centralia							
122	Charlotte	9,000		9,000				23.43
123	Charter Oak	34,927		34,500		427		43.71
124	Chatsworth							
125	Chelsea	14,010		14,000		10		24.07
126	Chester	537				537		18.15
127	Chillicothe							
128	Churdan	16,059		14,000		2,059		23.13
129	Cincinnati	360			360			.22
130	Clare	1,000	1,000					35.21

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YEAR, PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY, AND AMOUNT LEVIED.

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
53,588	39,476	13,312		800	13,997	21			65
									66
									67
									68
2,655,890	1,688,696	721,014	130,380	115,800	750,822	29	93,988	5	69
									70
544,024	316,232		10,660	217,132	298,855	16.5	46,376	5	71
207,076	101,484	79,188		26,404	71,774	22	23,220	4	72
568,368	75,154	30,246	16,388	446,580	477,027	41.3			73
373,587	143,076	83,544	1,100	145,867	202,797	10			74
									75
82,531	27,424	21,432		33,675	45,889	22			76
498,876	214,460	101,444	33,892	149,080	236,529	25	46,076	5	77
228,758	120,560	47,100	228	60,870	102,842	10			78
611,709	189,400	112,044		310,265	385,626	39			79
226,224	47,409	33,679	5,422	139,714	161,342	12		3	80
347,935	236,510	60,575		50,850	125,121	34	160,363	5	81
						23			82
372,593	171,172	70,448	3,873	127,100	188,473	22.5			83
443,446	134,552	127,276	17,668	163,950	233,824	37.5			84
342,280	168,356	88,624		90,300	153,295	23			85
241,495	88,020	67,703	36,322	49,450	97,461	15	20,820	3.5	86
338,613	190,032	54,668	3,773	90,140	152,258	20			87
						13			88
388,852	303,640	85,212			97,213	29			89
355,866	157,952	67,968	9,516	120,430	179,289			5	90
1,174,405	836,444			337,961	547,072	18.25			91
									92
954,296	614,948	256,300		82,548	300,485	45	14,088	5	93
2,469,436	743,856	272,120	33,372	1,420,088	1,682,425	29	11,156	9.6	94
102,000	50,000	34,000	18,000		25,500	28			95
146,138	29,175	17,275	7,938	91,750	105,347	32			96
189,884	143,160	29,620	17,104		47,471	35			97
881,127	425,176	182,364	48,472	225,115	241,518	41	88,120	1	98
503,465	265,072	64,248	12,512	161,633	247,091	26			99
478,925	188,436	70,870		219,619	284,446	22.5	5,000	5	100
261,268	154,040	80,628		26,600	85,267	30	11,000		101
349,670	167,220	93,740	21,640	67,070	137,720	24	29,726		102
669,876	399,696	107,352	43,728	119,100	256,794	28	30,000	5	103
285,016	65,884	82,720	16,372	120,040	161,284	33			104
211,530	147,020	22,660		41,850	84,270	7			105
717,518	354,608	157,096	131,068	74,746	235,439	22	150,180	.4	106
									107
									108
568,563	251,162	81,856	26,884	208,661	298,637	31	19,364	.5	109
132,500	42,572	41,900	19,008	29,020	54,890	12	11,057		110
442,824	210,272	105,596	16,456	110,500	193,581	26.5			111
1,577,308	559,820	310,068	11,136	696,284	916,540	20			112
901,229	286,580	181,912		432,737	549,860	39	13,948	.5	113
312,170	164,748	53,216	32,476	61,730	124,340	20	102,572	.4	114
278,388	140,368	81,480	48,040	8,500	75,972	25			115
						15		.5	116
273,576	206,008	7,836	49,852	9,880	75,804	15	9,020	.005	117
242,164	89,576	57,172	54,416	41,000	91,291	16			118
833,555	436,552	109,796	74,336	212,871	368,042	30	47,688	.05	119
									120
									121
176,868	146,996	29,872			44,217	31.5			122
805,606	391,224	162,884	6,823	244,675	384,908	42.6	9,360		123
114,815	45,504	44,980		24,331	46,952		16,000		124
778,940	358,284	205,900	44,000	170,756	322,802	33	49,884	.5	125
288,942	166,989	70,559		51,394	110,781	25.7			126
103,197	30,484	25,760	25,380	21,573	41,979	10.5			127
1,056,186	713,872	156,256		186,058	403,590		513,540	.5	128
459,282	262,130	89,324	20,883	86,895	179,992	35			129
169,955	63,775	79,428		26,752	62,553	45			130

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TABLE NO. 4—(Continued)—TOTAL DEBT OBLIGATION AT CLOSE OF
RATE OF LEVY,

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
131	Clarence							
132	Clarksville	6,500	6,500					67.35
133	Clayton							
134	Clearfield							
135	Cleghorn							
136	Clemons							
137	Clermont	2,000			2,000			28.01
138	Cleveland							
139	Clio							
140	Clover Hills							
141	Clutier	2,000	2,000					72.46
142	Coburg							
143	Coggon	5,500	5,500					96.66
144	Coin	17,546		16,400		1,137	9	26.38
145	Colesburg							
146	College Springs							
147	Collins	3,000			3,000			52.72
148	Colo	18,000	18,000					71.97
149	Columbus City							
150	Columbus Junction	10,886		9,000			1,886	98.33
151	Conesville							
152	Conrad							
153	Conway							
154	Coon Rapids	7,250	5,500	1,750				59.52
155	Coppock							
156	Coralville							
157	Correctionville	25,550	25,550					24.19
158	Corwith	17,641		16,000		1,641		31.67
159	Corydon	95,307	91,622			3,685		54.24
160	Cotter							
161	Coulter							
162	Craig							
163	Crawfordsville	1,000	1,000					30.95
164	Cromwell							
165	Crystal Lake							
166	Cumberland	8,500	8,500					14.80
167	Curlew							
168	Cushing	1,900			1,900			66.43
169	Cylinder							
170	Dakota City	10,153		10,000		153		22.71
171	Dallas	21				21		.06
172	Dallas Center	33,031	22,922			10,109		38.58
173	Dana							
174	Danbury	17,788	13,000		1,600	3,188		30.77
175	Danville	6,600	3,500		1,500	1,600		23.57
176	Davis City	21,500	8,500			13,000		33.80
177	Dawson	144				144		.47
178	Dayton	20,013	4,000	15,000		1,013		24.83
179	Decatur City							
180	Dedham							
181	Deep River	9,500	9,500					18.41
182	Defiance							
183	Delaware							
184	Delhi	205				205		.63
185	Delmar	5,500	5,500					99.45
186	Deloit							
187	Delta							
188	Denver	11,985		11,985				25.07
189	Derby							
190	De Soto	2,600	2,300		300			87.24
191	De Witt							
192	Dexter	14,671		14,500		171		18.11
193	Diagonal							
194	Dickens	4,000	4,000					13.74
195	Dike	8,800		8,800				23.21
196	Dixon							

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YEAR, PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY, AND AMOUNT LEVIED.

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
									131
1,282,955	584,524	109,888	83,652	554,891	736,907	19			132
59,234	28,816	13,218		17,200	27,709	10	3,704	3	133
592,724	229,492	138,584		224,648	316,667	27		4	134
226,936	101,912	58,740	23,832	42,452	88,573	15	8,416		135
									136
592,964	298,720	98,836	19,948	175,469	279,836				137
									138
144,083	133,732			10,301	43,734	15			139
									140
320,876	119,688	107,404	41,784	52,000	119,219	32.5	26,144	6	141
									142
473,942	314,271	41,148	51,881	66,642	168,467	21			143
737,668	212,404	229,584	238,920	56,760	226,987	31	52,268	5	144
282,644	116,188	51,508		114,948	156,872	17	5,932	4	145
388,572	191,580	77,408		119,584	186,831	17			146
1,099,788	587,976	159,912		351,900	538,872	17	358,272	5	147
440,046	195,008	102,564	41,224	101,250	185,949	34	20,768	4	148
176,710	79,196	19,944		77,570	102,355	20.3			149
952,226	541,722	248,320		162,184	359,695	37.3	80,328	5	150
299,740	52,640	43,740	109,280	94,080	145,495			4	151
									152
									153
									154
22,780	12,780	10,000			5,695	10	5,504	4	155
									156
683,014	354,796	164,916	42,532	120,770	261,331	26			157
381,503	155,880	101,890	61,218	62,525	142,270	34	31,760	5	158
1,928,189	887,972	401,356	50,352	588,509	923,429	44	16,184	5	159
576,992	288,596	83,460		204,936	297,950	5			160
401,782	278,056	72,692		51,034	138,721	24			161
154,628	81,420	45,192	20,016	8,000	44,657	20			162
362,776	156,996	80,344	8,856	116,580	178,129	32	9,080		163
									164
							15,424	5	165
722,839	299,988	153,792	30,388	238,671	359,713	27.75			166
213,828	126,980	59,148		27,700	74,232	10			167
						35			168
140,250	102,440	16,910		20,900	50,738	27	68,580		169
312,288	162,780	24,948	61,260	63,300	125,547	37	15,601	5	170
179,196	85,592	26,004		67,600	95,499	23	22,500	5	171
980,776	411,460	185,148	20,040	364,128	518,290	28	6,500		172
168,016	71,826	39,704		56,486	84,369	19	12,800	4	173
294,809	160,116	48,056	44,137	42,500	105,577	52			174
468,358	153,452	91,656	2,100	221,150	282,952	19	42,083	5	175
269,812	136,020	51,772	2,400	79,620	127,168	68	12,940		176
									177
897,120	487,760	190,140	13,420	255,800	416,130	25			178
257,900	109,340	78,460		70,100	117,050	17.5			179
									180
751,715	303,220	147,672		300,823	413,546	32			181
									182
140,064	69,548	16,084	42,932	11,500	43,641	13			183
330,264	130,796	32,056	20,148	147,264	193,014		22,476	5	184
502,284	233,600	61,364	118,240	89,080	192,381	33.5			185
									186
941,020	354,604	132,528	33,772	420,116	550,342	25.5	15,980	5	187
965,609	388,740	126,316	18,448	434,105	564,481	23	24,765	5	188
317,070	111,528	88,082		117,460	167,363	14			189
236,918	124,304	37,244		75,370	115,757	25	7,796	5	190
1,626,260	809,060	260,600		556,600	824,015	50			191
743,233	380,776	123,740	57,992	180,725	321,352	26	66,552	5	192
425,048	187,740	78,596	56,712	102,000	182,762	21	27,275	5	193
289,952	107,808	63,596	37,148	81,400	133,538	15	34,020	4	194
204,424	60,523	32,978	10,829	100,094	126,177	38	9,825	5	195
									196

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TABLE NO. 4—(Continued)—TOTAL DEBT OBLIGATION AT CLOSE OF RATE OF LEVY,

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
197	Dolliver	6,641	5,000			1,641		61.49
198	Donahue							
199	Donnellson							
200	Doon	2,534		2,500		34		41.40
201	Dougherty	450	450					19.39
202	Dow City	7,104	2,800	4,300		4		12.44
203	Dows	15,688	15,365			323		15.67
204	Drakesville							
205	Dumont	6,000	6,000					10.30
206	Duncombe	6,800		6,800				14.28
207	Dunkerton							
208	Dunlap	19,803	5,600	12,000		2,203		14.21
209	Durango							
210	Durant							
211	Dyersville	12,500	12,500					66.31
212	Dysart	27,500	27,500					29.34
213	Earlham	31,289	4,500	25,000		1,789		41.77
214	Earling							
215	Earlville	8,524	8,000		500	24		14.64
216	Early	30,980	29,300			1,680		58.01
217	East Peru							
218	Eddyville	17,124		14,000		3,124		16.37
219	Edenville	1,000	1,000					22.17
220	Edgewood	2,000		2,000				32.00
221	Elberon							
222	Eldridge	1,000		1,000				42.37
223	Elgin	2,502	2,500			2		40.94
224	Elkader	2,000	2,000					16.48
225	Elkhart	9,500	9,500					59.00
226	Elkhorn							
227	Elkport	634			100	534		25.42
228	Elliott	12,607	10,594			2,013		22.59
229	Ellston							
230	Ellsworth	13,000		13,000				24.52
231	Elma	13,000	13,000					14.91
232	Ely							
233	Emerson	850		850				18.31
234	Epworth	13,390	12,750			640		29.62
235	Essex	7,000	7,000					87.82
236	Everly	6,500	6,500					13.77
237	Exira	21,250	21,250					25.23
238	Exline							
239	Fairbank	18,058	10,000	8,000		58		28.70
240	Farley	10,500	8,000	2,500				14.40
241	Farmersburg							
242	Farmington	14,000	13,000		1,000			11.72
243	Farnhamville	4,000	4,000					11.26
244	Farragut							
245	Fayette	25,915	7,700	13,700		4,515		22.05
246	Fenton	15,851		15,000		851		52.14
247	Ferguson							
248	Fertile							
249	Floris							
250	Floyd							
251	Fonda	22,500	22,500					20.34
252	Fontanelle	27,531		27,500		31		31.71
253	Ft. Atkinson							
254	Ft. Des Moines							
255	Fostoria							
256	Franklin							
257	Fraser	68				68		.13
258	Fredricksburg	13,500		13,500				21.25
259	Frederika							
260	Fremont	500			500			.96
261	Galt	200				200		10.80
262	Galva	18,125		13,500		4,625		37.86

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YEAR, PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY, AND AMOUNT LEVIED.

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
127,462	56,700	67,304	3,458	------	81,866	23	------	------	197
250,556	110,280	53,460	6,916	79,900	122,564	------	------	------	198
421,124	217,900	86,040	63,384	53,800	145,631	28	22,500	------	199
325,266	187,294	106,376	------	31,596	105,014	39	------	------	200
360,219	104,408	66,968	27,240	161,603	211,257	------	------	------	201
304,404	168,940	74,348	24,116	37,000	103,851	30	------	------	202
773,833	412,354	16,424	------	345,055	452,250	32	------	------	203
125,872	77,704	31,168	15,500	1,500	32,593	10	------	------	204
845,192	351,696	159,732	108,100	225,664	380,546	19	------	------	205
282,416	102,260	100,660	79,160	336	70,856	37	------	------	206
331,935	108,320	112,440	------	161,175	216,365	16	------	------	207
1,095,880	532,816	259,696	68,868	234,500	449,845	35.5	24,100	5	208
25,844	9,744	4,732	11,368	------	6,461	------	------	------	209
896,604	547,348	78,456	------	270,800	427,251	20	------	------	210
1,816,044	992,328	405,844	35,695	382,177	740,644	25	115,600	5	211
1,539,468	728,232	284,828	42,042	484,360	748,137	35	18,420	64	212
791,219	335,784	106,072	44,128	305,235	426,731	36	14,468	5	213
212,624	94,288	54,236	------	64,100	101,231	20	22,456	5	214
617,024	250,404	115,088	25,152	226,380	324,041	23	------	------	215
723,364	294,992	250,408	34,364	143,600	288,541	48	------	5	216
457,244	128,444	49,224	47,340	232,236	288,488	16	56,960	4	217
671,870	267,400	171,164	------	233,306	342,947	36.5	------	------	218
408,528	177,247	77,304	35,352	118,625	191,101	63	34,691	5	219
528,913	262,888	88,428	38,765	138,829	236,350	20	19,600	4	220
360,794	123,608	51,160	107,570	78,450	149,036	16	185,992	4	221
488,780	159,600	98,752	7,965	222,470	289,048	10	------	------	222
533,856	298,472	106,700	17,884	110,800	216,564	24	19,628	5	223
1,311,102	559,360	186,352	16,76[illegible]	548,630	739,248	26	16,308	.952	224
144,470	107,624	36,846	------	------	36,118	15	------	------	225
697,678	247,320	108,764	------	341,594	430,615	12	22,720	5	226
109,201	66,998	21,708	------	20,500	42,675	------	2,736	5	227
493,968	213,760	124,888	2,232	153,088	238,308	35	13,564	35	228
225,364	70,052	85,956	18,556	50,800	94,441	22	6,052	4	229
392,706	156,938	73,568	------	162,200	219,827	29	------	5	230
745,365	389,264	194,892	32,284	128,925	283,035	31	50,940	------	231
206,767	82,640	38,732	------	85,395	115,738	9	17,624	4	232
641,186	174,432	106,792	21,456	338,506	414,176	22	------	------	233
------	------	------	------	------	------	------	------	------	234
1,261,501	493,468	205,248	------	562,785	737,464	27	------	------	235
580,650	188,276	134,240	41,524	216,610	307,620	17.5	------	------	236
1,010,203	388,408	190,784	6,577	424,434	570,876	25.5	------	------	237
258,524	134,764	46,484	77,276	------	64,631	14	35,982	4	238
539,524	246,428	113,132	21,364	158,600	253,831	35	11,600	------	239
477,101	334,770	104,069	4,362	33,900	144,700	35	31,715	5	240
388,274	179,336	74,648	26,092	108,198	178,217	8	------	------	241
293,986	119,688	43,992	81,432	48,874	110,152	20	------	------	242
327,391	119,108	79,100	10,960	118,233	170,522	13.63	41,696	4	243
521,316	176,612	159,380	19,796	165,528	254,475	22	------	------	244
1,123,952	475,380	176,220	51,820	420,532	596,387	36	23,900	5	245
545,206	97,356	333,960	------	113,890	221,719	31	------	------	246
------	------	------	------	------	------	------	------	------	247
191,481	26,253	12,149	------	153,079	162,680	14	54,000	------	248
------	------	------	------	------	------	------	------	------	249
289,851	102,742	57,661	37,172	92,276	141,670	10.6	------	------	250
1,253,000	1,085,000	------	------	168,000	439,250	10	------	------	251
874,290	323,396	154,406	95,952	300,536	443,975	20	114,609	5	252
234,316	109,564	62,032	21,520	41,200	89,479	19	------	------	253
------	------	------	------	------	------	------	------	------	254
------	------	------	------	------	------	------	------	------	255
34,412	19,728	5,984	------	8,700	15,128	10	------	------	256
287,940	84,940	203,000	------	------	71,985	20	------	------	257
699,000	260,000	128,000	52,000	259,000	369,000	29	40,000	5	258
------	------	------	------	------	------	------	------	------	259
656,879	287,768	130,840	14,051	224,220	332,385	23.5	133,480	5	260
156,762	58,008	38,292	------	60,462	84,537	------	44,780	------	261
600,597	364,600	150,000	13,069	72,928	204,845	57	------	------	262

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TABLE NO. 4—(Continued)—TOTAL DEBT OBLIGATION AT CLOSE OF RATE OF LEVY,

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
263	Garber							
264	Garden Grove	972			972			13.10
265	Garnavillo							
266	Garner	7,807		6,000	509	1,298		63.67
267	Garrison							
268	Garwin	9,000		9,000				17.54
269	Geneva	1,107				1,107		54.
270	George	23,742		17,000		6,742		33.72
271	Germania	9,243	9,000		243			21.69
272	Gilbert	10,069		9,000		1,069		39.95
273	Gilbertville							
274	Gilman	12,500	12,500					26.20
275	Gilmore City	2,810				2,810		30.05
276	Gladbrook	15,250		14,500		750		15.90
277	Glidden	16,000		16,000				17.52
278	Goldfield	10,500	10,500					14.10
279	Goodell	230				230		.95
280	Goose Lake	2,200		2,200				19.46
281	Gowrie	11,756	3,900	6,500	1,356			12.30
282	Graettinger							
283	Grafton							
284	Graf							
285	Grand Junction	439			439			.44
286	Grand Mound	13,014		12,014	1,000			27.05
287	Grand River							
288	Grand View							
289	Granger	2,700	600	2,100				98.01
290	Grant							
291	Grant City							
292	Granville	2,400		2,400				57.83
293	Gravity	478				478		.87
294	Gray							
295	Greeley	7,500	7,500					20.27
296	Greene	10,000	10,000					.76
297	Greenfield	32,775	32,715			60		20.12
298	Green Island							
299	Grimes	2,000		2,000				56.98
300	Griswold	10,801	7,216			3,585		94.08
301	Grundy Center	17,726	17,726					10.88
302	Gruver							
303	Guernsey							
304	Guthrie Center	41,900	28,782	9,000		1,118	3,000	24.96
305	Guttenberg	17,865	10,000			7,865		94.73
306	Halbur							
307	Hamilton							
308	Hancock							
309	Hanlontown							
310	Hansell	250				250		16.66
311	Harcourt	3,847				3,847		12.69
312	Hardy							
313	Harper							
314	Harper's Ferry	677		164	491	22		21.46
315	Harris	13,500	13,500					43.83
316	Hartford							
317	Hartley	56,795	5,500	47,000		395	3,900	50.93
318	Hartwick							
319	Harvey	300			300			.75
320	Hastings							
321	Havelock	11,676		10,000		1,676		.42
322	Hawkeye	10,000		10,000				16.28
323	Hazelton							
324	Hedrick	14,000		14,000				15.11
325	Henderson							
326	Hepburn							
327	Hills							
328	Hillsboro							

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YEAR, PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY, AND AMOUNT LEVIED.

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
140,300	43,332	20,012	44,156	32,800	59,675	8	3,312	------	263
367,754	218,380	55,010	9,640	84,724	155,482	13	------	------	264
585,309	225,184	47,498	------	312,627	380,798	7	------	5	265
1,236,018	714,336	193,900	22,977	304,805	537,608	36	22,800	5	266
476,716	222,092	134,536	22,388	97,700	192,454	14.5	7,732	4	267
578,726	310,120	127,688	31,268	109,650	226,919	26.5	29,544	5	268
217,320	109,800	61,720	------	45,800	88,680	24	------	------	269
924,357	421,384	179,332	69,056	254,585	422,028	34.5	127,572	10.6	270
353,687	160,844	96,352	8,891	87,600	154,122	91	------	------	271
398,800	149,360	62,068	------	187,372	240,229	35	------	------	272
162,888	66,916	28,672	------	67,300	91,197	15	------	------	273
635,980	225,092	127,296	27,692	255,900	350,920	36.5	------	------	274
291,322	159,391	72,067	12,164	47,700	108,606	41	1,248	------	275
925,537	864,267	61,270	------	------	231,384	35	------	5	276
901,436	487,496	175,388	46,752	191,800	369,209	28	------	------	277
518,668	307,336	110,952	------	100,380	204,952	38	39,430	4	278
166,717	77,852	46,644	16,332	25,889	61,096	27	------	------	279
56,760	52,652	4,108	------	------	14,190	30	------	5	280
940,160	368,240	208,920	202,940	160,060	355,085	35.5	164,300	4	281
443,084	197,796	109,820	27,468	108,000	191,771	46.5	------	------	282
253,303	101,060	52,876	22,280	77,087	121,141	------	7,440	4	283
------	------	------	------	------	------	------	------	------	284
770,990	396,720	99,080	74,900	200,290	342,965	13	10,980	4	285
473,768	206,420	107,360	20,588	139,400	222,992	30	5,760	4	286
299,150	118,004	91,576	------	89,570	141,965	------	------	------	287
------	------	------	------	------	------	------	------	------	288
252,290	98,436	43,720	23,824	86,310	127,805	29	8,424	5	289
235,224	116,064	65,460	------	53,700	99,082	35	24,400	6	290
55,936	48,736	7,200	------	------	13,984	6	38,268	4	291
196,272	123,140	67,732	------	54,000	53,118	31	------	------	292
609,168	181,928	100,800	27,544	298,896	376,464	26	------	------	293
84,496	51,336	13,552	11,608	8,000	27,124	10	------	------	294
321,912	186,708	61,304	------	73,900	135,903	19	------	------	295
1,893,484	660,036	300,240	------	933,208	1,173,277	27	------	------	296
1,714,724	882,760	237,604	34,788	559,572	848,360	39.5	------	5	297
92,980	27,276	8,472	52,932	4,300	26,470	16	------	------	298
340,954	161,666	127,018	------	52,270	124,441	16.5	34,815	5	299
911,240	440,500	203,840	------	266,900	427,985	38	------	------	300
2,022,152	976,168	429,012	22,532	594,440	951.368	34	16,840	5	301
------	------	------	------	------	------	------	------	------	302
296,060	214,848	53,712	------	27,500	94,640	10	------	------	303
1,685,381	946,840	334,036	21,180	383,325	708,839	37.2	12,000	7	304
807,242	449,836	121,760	92,826	142,820	308,926	16	------	------	305
99,458	65,480	33,978	------	------	24,865	30	------	------	306
------	------	------	------	------	------	------	------	------	307
265,334	85,764	74,056	61,350	44,164	99,457	12	------	5	308
181,030	29,415	15,080	11,571	124,964	138,981	17	10,144	5	309
------	------	------	------	------	------	------	------	------	310
370,338	196,220	48,592	83,960	41,566	123,759	------	------	------	311
141,720	56,056	42,868	42,296	500	35,805	23	14,836	5	312
204,552	76,720	50,532	------	77,300	109,113	10	------	------	313
159,089	95,960	26,340	------	36,789	67,364	20.5	------	------	314
353,072	196,000	92,244	31,823	33,000	113,018	35	------	------	315
------	------	------	------	------	------	------	------	------	316
1,554,230	581,772	330,964	45,744	595,750	835,370	39	22,240	5	317
130,480	38,788	38,232	------	53,460	72,715	10	------	------	318
178,668	98,888	10,748	67,832	1,200	45,567	22	------	------	319
266,630	102,628	78,676	29,256	56,070	108,710	20	8,092	------	320
230,941	102,469	87,516	32,056	8,900	64,410	36.5	17,596	53.5	321
997,676	325,860	230,012	31,324	410,480	557,279	20.9	15,944	5	322
650,110	239,236	102,488	------	308,386	393,817	17.5	------	------	323
977,416	362,352	178,844	16,104	420,116	559,441	37	17,526	5	324
266,633	71,516	94,892	------	100,225	141,827	------	------	------	325
88,592	24,188	44,000	10,504	9,900	29,575	20	------	------	326
223,412	75,808	40,592	15,816	91,196	124,250	12	------	------	327
316,504	121,192	83,112	------	112,200	163,274	12	18,300	5	328

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TABLE NO. 4—(Continued)—TOTAL DEBT OBLIGATION AT CLOSE OF RATE OF LEVY,

Number	TOWNS	Total debt	Classified by Character: General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Per Capita: Total debt
329	Hinton	6,000	6,000					20.61
330	Holland							
331	Holstein	24,000		24,000				21.10
332	Holy Cross	400			400			29.85
333	Hopeville							
334	Hopkinton	10,911	10,697			214		13.05
335	Hornick							
336	Hospers	7,020		7,000		20		12.60
337	Hubbard	1,534		1,500		34		23.13
338	Hudson	3,700	2,000			1,700		20.02
339	Hull							
340	Humeston	35,030	31,000		4,030			33.87
341	Huxley							
342	Imogene	4,000	4,000					12.73
343	Inwood	15,071		15,000		71		21.13
344	Ionia							
345	Ireton							
346	Irwin							
347	Jackson Junction							
348	Jamaica	51				51		.12
349	Janesville							
350	Jesup	7,700		7,700				97.59
351	Jewell Junction	42,781		40,469		2,312		39.83
352	Joice							
353	Jolley	5,000		5,000				20.32
354	Kalona	1,516			1,000	16	500	29.49
355	Kamrar	6,500		65,000				24.25
356	Kanawha	26,160		24,000		2,160		50.69
357	Kellerton							
358	Kelley	8,278	500	7,500		278		37.23
359	Kellogg							
360	Kensett							
361	Kent							
362	Kentwood Park	12,200	5,000	7,200				71.82
363	Keosauqua	4,200	4,200					41.25
364	Keota	36,000	34,000				2,000	33.61
365	Keystone	1,800		1,800				36.51
366	Kingsley	11,500	11,500					32.85
367	Kinross							
368	Kirkman	19				19		.95
369	Kirkville							
370	Kiron							
371	Klemme	3,167		2,000		1,167		78.39
372	Knierim							
373	Knowlton							
374	Lacona	18,571	15,000			3,571		35.23
375	Ladora							
376	Lake Mills	32,504	7,500	25,000		4		21.96
377	Lake Park	19,200		16,500		2,700		27.08
378	Lake View	22,795		20,164		2,631		28.00
379	Lamoni	37,303		23,750	3,500		10,053	20.97
380	Lamont							
381	La Motte	3,500	3,500					12.15
382	Lanesboro	7,000	7,000					22.87
383	Lansing	9,305	9,305					56.22
384	La Porte City	3,212		3,212				30.85
385	Larchwood	12,500	3,000	9,500				26.26
386	Larrabee	7,232		7,000		232		37.66
387	Latimer	1,000		1,000				28.01
388	Lattners							
389	Laurel							
390	Laurens	30,259		28,000		2,259		35.68
391	Lawler	17,031		12,500	4,000	531		25.96
392	Lawton	3,000	3,000					15.78
393	Le Claire	425					425	61.77
394	Ledyard	6,344	6,000			344		26.43

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YEAR, PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY, AND AMOUNT LEVIED.

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
305,892	123,800	83,484	29,132	69,476	128,580	32			329
									330
1,430,648	788,792	255,376	35,488	350,992	620,906	38.5	12,600	5	331
29,384	29,384				7,346		1,600	4	332
35,923	26,413	8,960		550	9,393				333
800,402	411,260	144,300	50,820	194,022	345,617				334
244,902	104,314	140,588			61,226	25.5			335
324,872	152,872	107,920	5,500	58,580	125,153	40			336
797,016	412,840	154,436		229,740	371,559	37			337
766,528	199,344	122,352	25,808	419,024	505,900	24			338
722,024	283,156	208,148	40,240	190,480	323,366	23	16,928	5	339
									340
329,197	101,492			227,705	253,078				341
268,100	117,420	54,552		96,128	139,121		9,188		342
724,378	302,676	180,220	52,596	188,886	322,759	41	65,420	5	343
244,000	90,000	44,000		110,000	143,500	12	25,000	5	344
681,266	278,534	125,932		276,800	377,917				345
217,276	182,888	34,388			54,319			5	346
									347
324,882	118,332	70,900		135,650	182,958	15	15,432	5	348
310,538	136,176	38,352		136,010	179,642	14		5	349
872,574	425,680	166,908	47,716	232,270	392,346	20			350
1,173,901	550,332	156,228	187,756	279,585	503,164	41			351
									352
205,274	45,400	45,936	72,392	41,546	82,478	15			353
688,511	277,072	128,068	15,840	267,531	372,776	25	4,944		354
319,020	129,072	62,364	54,884	72,700	134,280	45	36,936	5	355
686,256	328,348	166,092	42,716	149,100	283,389	48	146,322	9	356
						22			357
284,260	142,504	46,496	71,748	23,512	88,699	37	79,976	5	358
									359
528,831	181,244	80,516	19,456	247,615	317,919	19	48,992	5	360
179,024	71,964	44,036	8,824	54,270	85,406	12	6,404		361
631,140	484,720	23,236	55,284	67,900	208,710	43.1			362
698,969	429,900	88,096	21,520	159,453	294,332	52.5	35,320	5	363
1,416,570	581,280	240,242	34,096	560,952	774,857	38.5	9,568		364
1,033,664	324,596	143,240	23,128	542,700	665,441	36	17,324	5	365
1,054,201	447,120	226,720	40,916	339,445	518,134	27.5	15,248	4	366
87,826	34,336	31,956		21,534	38,107	10	4,960	5	367
150,340	62,052	34,696	37,352	16,240	49,765	14	6,700	4	368
130,954	13,572	72,395		44,987	66,479	8	13,572	5	369
370,200	127,428	93,220	23,856	125,696	186,822	26			370
214,732	159,872	54,860			53,683	24		5	371
193,074	104,632	65,808	6,794	15,840	60,149	15			372
138,984	47,080	11,104	80,800		34,746	4		4	372
458,313	246,652	80,740	29,696	101,225	190,497	27	8,960	4	374
462,087	170,700	62,336		229,051	287,310	19			375
1,444,720	741,212	240,296	143,292	319,920	601,120	37	105,504	4	376
568,292	222,764	177,312	43,716	124,500	235,448	48	21,580	4	377
1,009,844	379,104	175,580	55,680	399,480	552,071	30	71,584	5	378
1,106,974	591,256	230,076	58,248	227,394	447,289	34	89,560	5	379
									380
268,848	150,244	28,304		90,300	134,937	49	12,912		381
217,393	149,248	62,520		5,625	58,567	28.5			382
1,009,600	431,888	229,768	62,584	276,360	437,420	25			383
1,538,742	614,360	317,708	93,024	513,650	769,923	27	12,228	5	384
658,310	47,164	408,528	173,650	28,968	186,304	35	57,600	5	385
193,788	66,332	74,076	17,572	35,808	75,303	10			386
457,780	240,388	91,036	32,256	94,100	185,020	40			387
33,500	22,928	10,572			8,375	8			388
331,010	129,424	63,056	19,980	118,550	171,665	2	53,640	3	389
757,377	397,399	216,156	42,232	101,590	265,537	36	6,747		390
264,561	56,730	34,631		173,200	196,040	27.5			391
290,495	110,592	87,428	5,805	86,670	137,626	51			392
579,814	260,640	39,588	72,056	207,530	370,691	10			393
538,048	202,992	301,008		34,048	160,048	30	25,600	5	394

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TABLE NO. 4—(Continued)—TOTAL DEBT OBLIGATION AT CLOSE OF
RATE OF LEVY,

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
395	Le Grand							
396	Lehigh	21,035	19,500			1,535		17.08
397	Leighton	373				373		28.91
398	Leland							
399	Lenox							
400	Le Roy							
401	Lester	3,000	3,000					10.94
402	Letts							
403	Lewis	5,000		5,000				76.67
404	Lidderdale							
405	Lime Springs	6,000		6,000				10.96
406	Lincoln							
407	Linden							
408	Lineville	14,000		14,000				18.61
409	Linn Grove							
410	Lisbon	12,327	11,497		830			14.02
411	Liscomb							
412	Little Port	688	450		167		71	33.39
413	Little Rock	23,000		23,000				36.27
414	Little Sioux							
415	Livermore	12,000	12,000					18.92
416	Lockridge							
417	Logan	25,819		20,000		319	5,500	15.73
418	Lohrville	13,394	11,700			1,694		19.25
419	Lone Rock							
420	Lone Tree	900	900					11.12
421	Long Grove							
422	Lorimor							
423	Lost Nation							
424	Lovilia							
425	Lowden	13,501	13,500			1		21.42
426	Low Moor							
427	Luana	575				575		34.22
428	Lucas							
429	Luther	4,800	4,800					34.04
430	Lu Verne	23,318		23,000		318		41.63
431	Luxemburg							
432	Luzerne	200					200	12.42
433	Lynnville							
434	Lytton							
435	Macedonia	7,000		7,000				17.94
436	Macksburg	1,009			1,002		7	33.19
437	Madrid	17,133		13,500		3,633		11.82
438	Magnolia							
439	Malcom	3,927	3,750			177		92.15
440	Mallard	3,500	3,500					91.14
441	Maloy							
442	Malvern	7,800	4,000			3,800		62.20
443	Manilla	31,500		28,000		3,500		28.02
444	Manly							
445	Manning	12,690		6,000			6,690	78.77
446	Manson							
447	Mapleton	31,529	1,500	23,270		6,759		26.27
448	Marathon							
449	Marble Rock	26,634	24,500			2,134		49.76
450	Marcus	40,547	39,000			1,547		41.08
451	Marne	191				191		64.30
452	Martelle	200			200			11.00
453	Martinsburg							
454	Marysville							
455	Masonville							
456	Massena							
457	Matlock							
458	Maurice							
459	Maxwell	19,531	2,500	15,000		2,031		22.81
460	Maynard	8,660		8,000		660		20.32

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YEAR, PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY, AND AMOUNT LEVIED.

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
240,764	123,632	31,732		85,400	124,241	20			395
2,000	2,000				500	40.5			396
64,898	32,996	23,952		7,950	22,187				397
290,496	129,376	38,864		122,256	164,316				398
1,323,426	577,368	236,376	29,676	480,006	690,861	59			399
158,296	37,188	27,564	80,816	62,728	86,620	23	14,952	6	400
418,532	227,356	66,220	120,656	4,300	107,858	40	163,196	5	401
557,548	240,224	108,336	32,988	176,000	271,387	25		5	402
672,580	373,608	93,776	18,796	186,400	307,945	29			403
183,388	154,728	28,660			45,847	6			404
514,988	276,228	128,704	28,456	81,600	189,947	24	16,084	4	405
242,212	72,216	72,444	29,552	68,000	111,553	31	21,924	1	406
253,473	101,172	51,248	44,512	56,541	105,774	22.5	15,392	5	407
504,270	271,724	121,464	25,044	86,038	190,596	32	8,320		408
									409
1,309,772	403,608	168,608	72,052	645,504	826,571	32	97,464	4	410
407,779	166,268	63,024	28,296	155,195	218,341	28		5	411
104,829	48,362	17,416	29,937	9,120	33,047	10			412
630,528	258,004	182,692	36,93	152,900	272,307	46			413
241,618	115,868	38,996		86,754	125,470	13.5	6,340	5	414
500,297	209,040	100,336		190,921	286,265	34			415
235,148	115,264	83,828	6,636	29,420	80,852	13	31,225	5	416
1,534,656	814,476	210,492	19,938	189,750	750,977	31			417
796,176	318,896	98,792	200,81	177,676	332,301	48	173,224	78.23	418
73,768	50,524	23,244			18,442	20			419
853,972	319,828	139,412	37,432	357,300	481,468	23	36,816	5	420
293,612	98,960	56,784	15,548	122,320	165,143				421
									422
									423
402,442	275,936	20,468		106,038	180,139	22			424
691,758	307,000	76,892	31,116	276,750	380,502	28			425
168,382	81,200	33,557	22,972	30,653	65,085	20		5	426
292,070	107,546	35,516		149,008	184,774	15	48,648	5	427
227,276	14,760	36,164	152,640	23,712	74,603	23	14,760	5	428
240,446	90,000	72,000	12,446	36,000	109,612	33	100,000	4	429
555,581	185,244	92,284	101,070	176,977	271,628	22.5	5,950	26	430
63,316	50,104	11,612		1,600	17,029				431
324,770	121,172	67,598		136,000	183,193				432
									433
224,105	75,000	23,045	4,36	121,700	147,301	21		5	434
287,625	85,332	99,728	18,88	83,685	134,670	20			435
614,572	129,440	74,040		411,092	461,962				436
1,174,511	588,868	180,644		404,999	597,377	33.5	28,556	84.9	437
97,576	30,197	13,499		53,880	64,804	18	2,944	5	438
						29			439
347,024	131,736	95,700	18,52	101,056	162,548	27	3,500	4	440
									441
1,188,901	676,200		45,144	467,557	647,893	42	24,352	3	442
754,029	427,020	145,736	12,27	169,000	315,257	40	13,100	4	443
									444
1,720,620	781,748	263,720	184,75	490,400	797,955	18	58,768	5	445
									446
874,241	400,276	299,572	15,398	159,000	337,810	48			447
									448
						32.5		4	449
717,158	405,205	163,749	49,504	98,700	253,313	32	51,236	5	450
88,388	42,836	45,552			22,097	14.5			451
229,078	134,064	81,957	5,79	57,265	100,218				452
148,555	72,788	38,024		37,743	65,446	20	15,844	5	453
61,320	42,320	17,100		1,900	16,755	13		4	454
261,024	154,548	41,512	48,86	16,100	77,331		81,992	5	455
635,393	195,876	122,796	35,80	280,915	369,535	18	26,120	5	456
86,400	43,372	35,058		7,970	27,578	5		5	457
226,280	82,380	63,460	54,140	26,300	76,295	26	20,720	4	458
504,196	311,920	112,276		80,000	186,049	31			459
550,910	181,844	96,988	32,976	239,102	317,054	21.6			460

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TABLE NO. 4—(Continued)—TOTAL DEBT OBLIGATION AT CLOSE OF
RATE OF LEVY,

Number	TOWNS	Total debt	Classified by Character: General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Per Capita: Total debt
461	Maysville							
462	McCallsburg	2,024	1,900			124		69.31
463	McCausland							
464	McClelland							
465	McGregor	1,700		1,700				13.66
466	McIntire							
467	Mechanicsville	5,500	5,500					67.40
468	Mediapolis	2,400		2,200		200		27.68
469	Melbourne	2,279				2,279		63.48
470	Melcher	2,025			165	1,860		36.16
471	Melrose							
472	Melvin							
473	Menlo							
474	Meriden							
475	Merrill	15,641	1,600	14,000		41		29.18
476	Meservey	4,122	3,500			622		16.03
477	Meyer							
478	Middletown							
479	Miles	12,500		12,500				39.55
480	Milford	48,724	8,250	32,500		7,974		59.20
481	Millersburg							
482	Milo	11,500	7,500			4,000		18.94
483	Milton	1,500		1,500				15.83
484	Minburn							
485	Minden	6,010	6,000				10	14.01
486	Mingo	1,900				1,900		62.29
487	Mitchell							
488	Mitchellville	13,500	13,500					16.54
489	Modale							
490	Mondamin							
491	Moneta							
492	Monmouth	750	750					33.48
493	Monona	13,500		13,500				13.97
494	Monroe	4,200	4,200					
495	Montezuma	41,353	14,000	24,747	2,000	606		31.18
496	Montour							
497	Montrose							
498	Moorhead	15,000		15,000				39.37
499	Moorland							
500	Moravia	18				18		.22
501	Morning Sun							
502	Morrison	480				480		22.02
503	Moulton	2,000	2,000					14.79
504	Mt. Ayr	78,000	16,000	55,000	7,000			45.60
505	Mt. Union							
506	Mt. Vernon	16,954	10,500			6,454		10.81
507	Moville	16,700	13,800			2,900		20.84
508	Murray							
509	Nashua	4,000		4,000				31.20
510	Neola	2,378				2,378		24.33
511	New Albin							
512	Newell	13,832		12,500		1,332		17.57
513	Newhall	1,657			1,657			66.81
514	New Hartford	1,500	1,500					31.64
515	New Liberty	5				5		.42
516	New London	34,322	33,000		900	422		29.53
517	New Market							
518	New Providence							
519	New Sharon	6,500	6,500					53.06
520	New Vienna	750			750			35.54
521	New Virginia							
522	Nichols	37				37		.87
523	Nodaway							
524	Nora Springs	7,178		2,540		4,638		62.61
525	Northboro							
526	North Buena Vista							

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YEAR, PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY, AND AMOUNT LEVIED.

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
44,284	27,820	9,184	280	7,000	16,321	2	------	------	461
432,494	148,280	91,888	50,904	141,422	214,190	36.5	42,504	5	462
58,207	37,420	14,020	2,067	4,700	18,077	10	------	------	463
161,438	54,336	53,220	22,780	31,102	63,686	10	------	------	464
942,541	513,908	207,416	60,036	161,181	356,521	42	------	------	465
641,000	499,560	96,840	------	44,600	193,700	21	------	------	466
1,180,080	478,784	71,896	------	629,400	767,070	20	------	------	467
2,001,752	438,212	254,008	59,040	1,250,492	1,438,307	17	45,250	4	468
617,480	291,836	97,344	58,100	170,200	282,200	------	291,836	5	469
110,834	84,940	25,894	------	------	27,709	29	------	------	470
------	------	------	------	------	------	------	------	------	471
223,626	101,816	102,268	4,236	15,306	67,386	13.7	------	------	472
584,758	224,316	136,092	16,904	207,446	301,774	16	------	------	473
1,110,315	41,004	73,176	48,436	947,699	988,353	26	91,252	2	474
464,759	236,200	145,834	------	82,725	178,234	38	------	------	475
239,096	119,232	54,728	13,437	51,700	98,549	------	------	------	476
807,364	723,680	83,684	------	------	201,841	------	723,680	3	477
1,406,628	83,608	49,992	22,536	1,250,492	1,289,526	------	516,799	5	478
479,712	168,080	52,048	50,160	254,424	310,746	35	72,016	4.5	479
795,180	360,636	280,144	26,640	127,760	294,615	40	63,660	------	480
------	------	------	------	------	------	------	------	------	481
2,148,152	323,972	12,428	46,092	1,765,660	1,861,283	35.5	------	------	482
930,600	500,000	160,000	70,600	200,000	382,650	21	180,000	5	483
------	------	------	------	------	------	------	------	------	484
487,048	177,960	87,818	36,420	184,850	260,400	10	2,880	------	485
187,404	99,196	60,808	------	27,400	67,401	25	14,302	5	486
117,338	49,468	29,412	18,808	19,650	44,072	10	4,860	5	487
861,276	410,542	4,924	------	445,810	549,677	38	------	------	488
323,656	171,564	83,752	43,580	24,760	99,484	11	------	------	489
------	------	------	------	------	------	------	------	------	490
97,072	57,824	39,248	------	------	24,268	------	------	------	491
229,868	91,972	51,800	26,096	60,000	102,467	16	25,384	5	492
1,619,945	563,244	116,972	41,404	898,325	1,078,730	32	------	------	493
948,568	403,900	45,384	------	499,284	611,605	24	------	5	494
1,490,809	658,200	236,972	47,963	547,674	783,458	41	132,468	4	495
342,968	138,928	81,044	27,996	95,000	156,992	20	7,920	5	496
296,700	161,640	46,180	38,580	50,300	111,900	27	16,112	------	497
368,544	132,332	104,348	19,864	112,000	176,136	37	------	------	498
53,041	22,153	19,188	------	11,700	22,035	------	54,895	------	499
578,966	231,760	116,900	------	230,306	317,471	22	47,312	4	500
586,697	383,980	34,250	12,232	156,235	263,851	35	------	------	501
238,780	123,396	34,584	------	80,600	120,145	19.4	5,424	5	502
20,000	20,000	------	------	------	5,000	24.5	------	------	503
432,751	225,786	69,884	20,081	117,000	195,938	68.5	75,000	5	504
252,290	73,716	73,288	21,152	84,134	126,173	------	------	------	505
2,044,205	1,461,259	216,158	------	366,788	786,142	------	7,876	------	506
426,888	213,964	109,924	------	103,000	183,972	33	------	------	507
1,325,794	419,996	143,512	------	762,286	903,163	25	------	------	508
1,589,664	625,984	274,936	66,724	622,020	863,931	------	------	5	509
737,347	295,140	132,996	70,216	238,995	363,583	20	------	------	510
450,774	227,300	127,016	8,540	87,918	178,632	------	2,660	------	511
1,152,412	501,976	231,616	35,448	383,372	575,632	27.4	------	------	512
396,064	142,400	67,672	14,224	171,768	227,842	10	------	------	513
392,692	218,384	43,160	------	131,148	196,534	26	------	------	514
131,008	37,300	40,340	8,268	45,100	66,577	4	------	------	515
1,428,303	617,932	212,228	7,243	590,900	800,251	34	1,600	5	516
537,977	226,072	84,032	------	227,873	305,399	22	------	------	517
243,546	124,408	52,484	------	66,654	110,877	17	47,228	4	518
1,455,525	609,464	215,564	48,892	581,605	800,085	38	25,376	5	519
184,718	109,200	59,768	1,200	14,550	57,092	18	------	------	520
765,948	198,484	99,184	28,680	439,600	521,187	19	6,600	------	521
506,950	226,540	93,900	61,380	125,130	220,585	------	------	------	522
------	------	------	------	------	------	------	------	------	523
1,227,159	464,384	196,604	99,396	466,775	656,871	32	95,588	5	524
269,625	64,112	114,492	20,492	70,529	120,303	38.8	------	------	525
37,486	28,870	8,616	------	------	9,372	15	8,858	------	526

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TABLE NO. 4—(Continued)—TOTAL DEBT OBLIGATION AT CLOSE OF
RATE OF LEVY,

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
527	North English	886				886		.94
528	North Liberty							
529	North McGregor	10,800			10,800			18.78
530	North Washington							
531	Northwood	5,912	5,712				200	38.76
532	Norwalk							
533	Norway	3,500		3,500				70.99
534	Numa	100					100	.13
535	Oakland	32,211	4,500	8,046		19,665		96.93
536	Oakville							
537	Ocheyedan	22,000	22,000					30.03
538	Odebolt	46,236	25,800	18,000		2,436		27.40
539	Ogden	38,436		38,436				27.39
540	Olds							
541	Olin	592	500			92		.88
542	Ollie							
543	Oneida	660				660		19.35
544	Onslow	1,000	1,000					43.29
545	Orange City	33,734	28,443			5,291		24.51
546	Orchard							
547	Orient	12,743		10,000		2,743		25.69
548	Orleans							
549	Ossian							
550	Osterdock							
551	Oto	811				811		22.15
552	Ottosen							
553	Oxford	4,700	4,500			200		81.45
554	Oxford Junction	5,000	5,000					58.67
555	Oyens							
556	Pacific Junction							
557	Packwood							
558	Palmer	1,216				1,216		54.81
559	Panama							
560	Panora	22,428	16,300			6,128		20.26
561	Parkersburg	7,000	7,000					67.18
562	Parnell	240				240		.63
563	Paton	7,500	7,500					20.89
564	Patterson							
565	Paullina	9,500		9,500				10.85
566	Persia	2,500		2,500				65.44
567	Peterson	10,008	7,901			2,107		18.74
568	Pierson	1,063				1,063		21.30
569	Pilot Mound	3,000		3,000				86.45
570	Pioneer							
571	Pisgah							
572	Plainfield							
573	Plano	584			200	184		24.00
574	Pleasanton							
575	Pleasant Plain							
576	Pleasantville	38,100	37,000			1,100		46.18
577	Plover	11				11		.58
578	Plymouth	11				11		.29
579	Pocahontas	9,698	500	3,800		5,398		81.22
580	Polk City	10				10		38.91
581	Pomeroy	15,473	2,500	12,500		473		16.91
582	Popejoy							
583	Portsmouth	1,500	1,500					44.37
584	Postville	22,000		22,000				21.93
585	Prairieburg	5,713	5,000		713			25.16
586	Prairie City	963				963		11.78
587	Prescott	467				467		10.33
588	Preston	2,724			1,500	1,224		41.65
589	Primghar	20,280	8,500	10,500			1,280	21.97
590	Princeton							
591	Promise City							
592	Protivin	1,200	1,200					64.86

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YEAR, PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY, AND AMOUNT LEVIED.

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
925,914	423,740	251,144	35,080	215,950	393,441	29.5	12,600	4	527
350,225	107,075	44,625	------	198,525	236,450	15	------	------	528
288,674	117,120	66,328	33,568	71,658	125,912	8	------	8	529
48,548	28,316	20,232	------	------	12,137	------	------	------	530
1,783,048	742,128	375,692	49,376	616,752	908,551	------	45,250	5	531
546,757	189,060	83,052	40,112	234,533	312,589	7	46,104	2.5	532
591,278	180,744	103,796	30,648	276,090	354,887	31	6,681	5	533
575,588	424,948	101,872	26,168	22,600	160,847	17	8,600	------	534
793,112	462,440	219,596	46,350	64,720	246,818	37	------	------	535
------	------	------	------	------	------	------	------	------	536
619,224	294,048	177,636	23,940	123,600	247,506	34	27,368	------	537
1,283,716	714,244	372,488	42,284	154,700	436,954	37	8,836	5	538
1,314,947	701,380	201,048	------	412,519	638,126	24	------	------	539
285,208	91,892	80,392	9,884	103,040	148,582	10	11,044	5	540
976,784	377,156	146,228	------	453,400	584,246	30	------	------	541
360,522	110,336	73,708	------	176,478	222,489	21	89,800	5	542
257,557	92,572	26,760	99,345	38,880	93,549	19	------	------	543
326,528	118,092	63,172	------	145,264	190,580	32	10,300	5	544
1,417,253	672,576	249,024	14,540	481,113	715,148	32	------	2	545
614,802	240,764	91,564	23,788	258,686	347,715	22.5	3,948	5	546
126,530	61,280	40,600	------	24,650	50,120	20	------	------	547
263,668	226,628	37,040	------	------	65,917	10	------	------	548
840,008	400,480	149,728	------	289,800	427,352	15	------	------	549
34,002	21,269	12,733	------	------	8,501	------	8,079	4	550
180,892	90,372	59,880	------	30,640	68,203	30	------	------	551
160,424	104,972	33,152	------	22,300	56,831	------	30,568	76.7	552
751,328	265,824	154,904	18,764	311,836	421,709	32	------	------	553
633,466	289,672	121,144	------	222,650	325,354	31	------	------	554
163,103	40,000	20,000	------	103,103	118,103	------	------	------	555
246,782	112,564	57,708	61,844	14,666	72,695	26	20,552	5	556
334,860	116,856	80,240	35,624	102,140	160,320	10	------	65	557
262,080	121,932	92,740	4,038	43,370	98,048	49	------	------	558
312,959	88,884	48,500	------	175,575	209,921	29	------	------	559
1,036,329	550,544	164,808	43,752	277,220	466,997	28	65,740	5	560
1,118,881	543,800	308,988	52,896	213,197	439,618	30	------	------	561
226,824	120,240	52,364	------	54,220	97,371	20	------	------	562
468,665	241,540	------	------	227,125	287,510	26	------	------	563
43,338	9,740	14,520	4,558	14,520	21,725	13.5	------	------	564
955,440	428,472	250,268	30,532	246,168	423,486	30	------	------	565
429,534	209,352	103,180	35,132	81,870	168,786	26	19,060	5	566
651,682	246,712	138,288	------	266,682	362,932	32	------	------	567
679,740	393,828	91,336	110,916	83,660	232,680	45	------	------	568
290,863	147,254	44,200	------	99,409	147,273	15	33,916	4	569
832,432	832,432	------	------	------	208,108	13	------	------	570
------	------	------	------	------	------	------	------	------	571
306,802	120,780	48,752	48,770	88,500	143,076	16.5	10,902	5	572
183,951	87,696	60,512	------	35,743	72,795	10	------	------	573
200,000	90,000	60,000	------	50,000	87,500	7	30,000	4	574
------	------	------	------	------	------	------	------	------	575
1,032,854	454,652	165,664	18,108	394,430	554,036	43	36,506	10	576
254,136	108,592	70,372	------	75,172	119,913	19	27,036	9	577
300,143	124,032	43,696	------	132,415	174,347	5	------	------	578
872,645	481,176	198,387	38,552	154,530	334,059	35	37,240	5	579
------	------	------	------	------	------	------	------	------	580
796,424	345,488	168,352	65,997	216,587	361,546	27	------	------	581
------	------	------	------	------	------	------	------	------	582
446,064	291,356	79,043	------	75,665	168,265	30	------	------	583
1,259,156	712,172	122,624	------	424,360	633,059	30	------	------	584
97,522	7,346	25,496	180	64,500	72,756	35	------	5	585
1,051,372	395,332	170,080	------	485,960	627,313	25.5	15,000	5	586
442,538	265,144	------	------	177,394	243,680	21	------	------	587
482,180	212,924	115,500	17,356	136,400	222,845	26	------	------	588
884,324	399,876	175,636	17,552	291,260	439,526	45	------	------	589
234,211	103,540	32,900	84,600	13,171	68,431	18	------	18	590
394,282	208,730	143,330	33,272	8,950	105,283	42	------	------	591
113,952	79,080	14,972	------	19,900	43,413	20	59,202	5	592

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TABLE NO. 4—(Continued)—TOTAL DEBT OBLIGATION AT CLOSE OF RATE OF LEVY,

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
593	Pulaski							
594	Quasqueton							
595	Quimby							
596	Radcliffe	8,264		8,000		264		11.33
597	Rake	1,160				1,160		50.21
598	Ralston	423				423		21.15
599	Randalia							
600	Randolph	7,813	4,500		3,313			24.41
601	Rathbun							
602	Readlyn	5,500	5,500					17.24
603	Reasnor							
604	Redding							
605	Redfield	14,500		14,500				21.67
606	Reinbeck							
607	Rembrandt	4,500		4,500				19.73
608	Remsen	2,000		2,000				18.21
609	Renwick	20,039	16,000			4,039		41.46
610	Riceville	18,038	14,400			3,638		19.08
611	Richland							
612	Rickardsville							
613	Ricketts							
614	Ridgeway	8,000		8,000				20.56
615	Rinard							
616	Ringsted	2,100	2,100					46.97
617	Rippey	6,500	6,500					16.10
618	Riverside	15,000		15,000				22.86
619	Riverton	220				220		33.63
620	Robins							
621	Rock Falls							
622	Rockford							
623	Rock Valley							
624	Rockwell	5,500	5,500					75.75
625	Rockwell City	37,017		36,000		1,017		19.85
626	Rodman							
627	Rodney							
628	Roland	22,000	21,000		1,000			31.83
629	Rolfe	31,610	31,600			10		28.34
630	Rome	300			300			18.49
631	Rosehill	300					300	11.67
632	Rowan	309				309		.94
633	Royal							
634	Rudd	15,838	13,300		2,283	255		35.35
635	Runnells	2,479				2,479		63.56
636	Russell							
637	Ruthven	4,700	4,700					63.17
638	Rutland							
639	Ryan	2,204		1,500		704		45.63
640	St. Ansgar	8,507		8,363		144		99.84
641	St. Anthony							
642	St. Charles	54				54		11.86
643	St. Lucas							
644	St. Olaf							
645	St. Paul							
646	Sabula	5,500		5,500				58.26
647	Salem	138				138		.26
648	Salix	9,500	9,500					28.02
649	Sanborn	41,603	38,997			2,606		28.50
650	Sandyville							
651	Scarville							
652	Schaller	30,400	30,000	400				44.70
653	Schleswig	25,000	5,000	20,000				44.09
654	Scranton	3,000		3,000				33.33
655	Searsboro							
656	Sergeant Bluff	8,000	8,000					15.77
657	Shambaugh							
658	Shannon City							

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YEAR, PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY, AND AMOUNT LEVIED.

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
									593
813,832	146,676	59,356	356	607,444	659,041	23			594
309,770	130,880	94,564		84,330	140,690		4,860	4	595
693,527	231,800	139,600	45,372	276,755	380,948	6	40,092	5	596
						14			597
162,548	78,520	46,488	3,540	34,000	66,137	13	78,520	59.12	598
57,838	36,580	21,258			14,459	28.5			599
269,532	107,124	77,808		84,600	130,833	20	7,308		600
62,460	41,044	7,744	13,672		15,615	20	24,800	4	601
549,679	230,652	87,352	1,400	230,275	310,126				602
208,083	115,780		26,803	65,500	101,146	21	27,700	5	603
400,670	123,016	91,452	47,712	138,490	204,035	7		1	604
571,487	292,976	106,904	47,180	124,427	236,192	28	52,012	5	605
									606
254,008	100,132	115,684		38,192	92,146	15			607
1,029,522	445,392	230,840	17,004	336,286	509,595	42			608
442,644	442,644				110,661	38.5		5	609
910,188	376,652	185,242	40,620	307,674	458,303	31.5	6,453	5	610
									611
									612
170,696	78,448	59,240	22,408	10,600	50,624	5			613
438,320	234,660	81,768	73,992	47,900	145,505	5	141,188	8	614
167,184	46,168	34,768	54,404	31,844	65,679	6			615
620,499	224,152	127,040	12,407	256,900	347,799	33	32,223	9	616
373,876	142,556	80,620		114,700	170,494	45			617
731,246	301,424	29,212	24,920	375,690	464,579				618
384,672	129,336	87,968	26,592	140,776	201,750	17			619
303,316	149,856	12,468	86,812	54,180	116,464	2.5			620
97,665	27,408	31,240		39,017	53,679				621
									622
818,986	322,512	216,572	86,092	193,810	350,104	18.5	32,076		623
821,274	326,100	146,808	39,900	308,466	436,668	32	110,160	5	624
1,761,586	920,928	335,260	196,443	308,955	672,113	42			625
									626
123,708	60,860	41,228	17,220	4,400	34,227				627
738,404	332,672	147,676	238,400	19,656	199,143	37	9,495		628
1,258,311	528,216	281,858	68,544	379,693	599,348	27.3	25,096	96.62	629
71,728	42,824	21,048	7,856		17,932	15			630
361,560	79,164	77,396		205,000	244,140	21			631
242,706	115,240	39,488	14,178	73,800	116,026	20		4	632
									633
						33			634
260,065	130,880	70,380	20,300	38,505	93,895	29			635
710,560	255,796	72,832	57,748	324,184	420,778	23	35,656	5	636
625,256	254,896	156,624	34,008	179,628	291,035	25			637
212,380	73,724	74,536	63,460	660	53,590	10			638
365,985	140,636	101,176	41,520	82,653	153,486	28	16,672	5	639
1,026,250	543,516	167,000	4,384	311,350	490,075	25.5	4,668	5	640
192,912	94,024	42,388		56,500	90,603	18			641
504,156	126,648	83,200		294,308	346 770				642
101,212	28,804	72,408			25,303				643
125,919	17,284	19,196	5,736	83,703	94,257	8.5			644
									645
664,162	257,532	241,900	2,000	162,730	288,088	17			646
384,516	147,336	96,780		140,400	201,429	15	10,820	5	647
206,148	105,112	54,036		47,000	86,787	52			648
829,731	461,060	184,228	33,093	151,350	320,945	40			649
									650
164,100	124,270	31,380		8,450	47,363	14	124,270	4	651
785,576	352,344	172,080	48,490	212,662	355,891	38	49,336		652
1,477,908	376,752	99,336	23,120	978,700	1,103,502	41			653
630,000	500,000	130,000			157,500	35	80,000	5	654
134,016	55,824	32,792		45,400	67,554	14			655
317,692	182,472	57,620		77,600	137,623	30			656
193,818	78,708	74,372		40,738	79,008	23.5			657
									658

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TABLE NO. 4—(Continued)—TOTAL DEBT OBLIGATION AT CLOSE OF
RATE OF LEVY,

Number	TOWNS	Total debt	Classified by Character: General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Per Capita: Total debt
659	Sharpsburg	325				325		19.57
660	Sheffield	35,790	4,000	25,500		6,290		34.57
661	Shelby	12,500		12,000		500		20.06
662	Sheldahl							
663	Shell Rock	3,057				3,057		36.87
664	Shellsburg	1,000	1,000					16.52
665	Sherrill							
666	Sibley	72,937		61,500		11,437		41.55
667	Sidney	19,861		19,500		361		18.49
668	Silver City							
669	Sioux Center	3,049	2,500			549		25.21
670	Sioux Rapids							
671	Slater	12,000		12,000				17.91
672	Sloan	8,600		8,600				14.62
673	Smithland	9,015	7,000		1,200	815		26.83
674	Soldier	5,900		5,200	700			24.18
675	Solon							
676	Somers							
677	South English							
678	Spillville	6,041	5,400			641		19.23
679	Spirit Lake	28,000	13,000	15,000				17.47
680	Spragueville							
681	Spring Brook							
682	Spring Hill							
683	Springville							
684	Stacyville	11,800	11,000		800			16.95
685	Stanhope	10,015	10,015					28.05
686	Stanton	12,000		12,000				17.02
687	Stanwood	11,000	11,000					20.10
688	State Center	33,146	4,000	22,500		6,646		31.96
689	Steamboat Rock							
690	Stockport	900					900	24.79
691	Stockton							
692	Story City	31,523	24,200			7,323		20.00
693	Stout	826			500	326		56.19
694	Stratford	9,500		9,500				15.80
695	Strawberry Point	9,168	9,049			119		79.23
696	Struble	1,000			1,000			62.50
697	Sully	8,500		8,500				24.56
698	Sumner	8,508	8,500			8		53.67
699	Superior	900			900			47.87
700	Sutherland	8,003	4,500	3,500		3		98.55
701	Swaledale	600	600					28.98
702	Swan							
703	Swea City	20,000	20,000					33.61
704	Tabor							
705	Templeton	1,341	1,250			91		48.58
706	Terrill							
707	Thayer							
708	Thompson							
709	Thor	14,000		14,000				13.35
710	Thornburg	508				508		22.98
711	Thornton							
712	Thurman							
713	Tingley							
714	Titonka							
715	Toronto							
716	Trder	17,444	6,500		2,500		8,444	12.65
717	Treynor							
718	Tripoli	4,504		4,500		4		52.74
719	Truro	120				120		.37
720	Turin	939				939		46.48
721	Udell							
722	Underwood	5,000	5,000					16.94
723	Union	19,191	11,600	6,600	991			31.98
724	Universiy Park							

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YEAR, PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY, AND AMOUNT LEVIED.

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
182,730	48,252	34,088	35,940	64,450	94,020	8			659
1,218,276	744,104	257,408	27,364	189,400	446,619	42	268,544	5	660
801,248	283,884	136,828	34,016	346,520	460,202	36		5	661
									662
751,637	434,832	92,704		224,101	355,985	27			663
512,480	219,156	102,880	41,044	149,400	240,170	19			664
66,700	41,056	25,644			16,675	6	12,968	5	665
1,587,832	823,436	451,552	132,908	179,936	531,910	41.5			666
1,069,660	373,196	205,092	11,160	480,212	627,574	37	26,371	5	667
372,800	157,960	95,340		119,500	182,825	19.3			668
1,085,593	512,052	176,376	49,972	347,193	531,793	21.2	85,832	5	669
									670
921,004	391,168	112,520	133,616	283,700	443,026	24			671
565,068	271,808	150,130		143,130	248,615	34.5	3,880		672
183,440	93,442	31,958		58,040	89,390	37			673
176,336	102,408	57,292	6,686	9,950	51,547	49.1	3,321	4	674
670,177	317,648	71,840		280,689	378,061	31			675
177,268	77,384	49,984		49,900	81,742	15.1	9,160	5	676
336,732	133,296	101,968		101,468	160,284	12	8,172	5	677
202,098	114,432	26,928		60,738	96,078	35			678
1,888,654	1,044,288	370,964	56,852	416,550	784,576	50.5	48,820	5	679
									680
116,539	44,960	13,032		58,547	73,045		44,960	14	681
									682
997,480	386,937	146,864		463,679	597,129	21	1,400	21	683
559,274	189,520	89,504	31,064	249,186	326,708	32		28.4	684
403,876	127,644	115,100	41,184	119,948	190,930	50.5			685
967,126	381,400	193,636	27,440	364,650	515,269	36.5	10,400	64.34	686
914,149	259,052	364,980		290,117	446,125	34			687
1,022,370	526,460	187,296	51,904	256,710	448,125	32	37,700		688
326,499	131,832	48,037		146,630	191,597	22.5			689
383,696	141,576	54,720		187,400	236,474		89,172		690
76,684	41,868	14,016	14,800	6,000	23,671	15			691
1,968,730	911,968	239,676	130,972	686,114	1,006,768	23	265,736		692
337,597	114,412	118,528	17,107	87,550	150,062	16	114,708	4	693
562,576	243,084	130,392		189,100	282,469	46	38,220	4	69.
1,326,467	705,564	208,216	60,264	352,423	595,934	12.5	83,019	4	695
102,012	53,932	23,780		24,300	43,728	20			696
407,582	207,140	59,892		140,550	207,308	30			697
1,646,952	885,044	183,056		578,852	845,877	23.3		5	698
302,524	143,720	72,868	32,976	52,960	115,351	18	58,636	4	699
969,280	356,024	162,260	41,155	409,841	549,701	38.5	35,256	5	700
154,575	64,864	43,772		45,939	73,098	15.5	19,648	5	701
129,192	51,512	31,692		45,988	66,789	11	30,976	4	702
841,475	590,036		14,618	236,821	387,985	35		10	703
									704
255,456	125,856	67,800		61,800	110,214	23			705
						13			706
									707
									708
417,890	162,768	110,464	41,116	103,542	182,129	13			709
						13			710
241,216	143,920	88,396		8,900	66,979	23			711
253,806	123,896	84,160		45,750	97,764	25.5	12,864	4.5	712
228,113	162,160	55,680	1,302	8,971	63,757	20			713
									714
174,610	42,850	15,160	107,0 9	9,600	50,853	15	2,412	4	715
1,627,890	800,808	298,576	38,156	490,350	774,735	39	29,950	5	716
232,340	83,548	61,860	432	86,500	122,960	20.5			717
1,433,320	732,476	210,680	33,828	456,336	700,582	25	668	5	718
									719
123,720	69,960	53,760			30,930	10			720
									721
									722
764,000	485,000			279,000	400,250	41	150,000	5	723
267,597	208,144	8,360		51,093	105,219	17	27,656	60	724

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TABLE NO. 4—(Continued)—TOTAL DEBT OBLIGATION AT CLOSE OF
RATE OF LEVY,

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal Industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
725	Urbana	12,000	12,000					30.53
726	Ute	17,090		17,090				30.51
727	Vail							
728	Valeria							
729	Van Horn	9,000		9,000				17.82
730	Van Meter	2,000	2,000					42.37
731	Van Wert							
732	Varina							
733	Victor	12,870	7,000		1,071	51	4,748	17.69
734	Vincent							
735	Vining	100	100					60.97
736	Volga (City)							
737	Wadena							
738	Walcott	3,800				3,800		82.42
739	Walker	3,314				3,314		63.06
740	Wallingford							
741	Wall Lake	11,000		11,000				15.15
742	Walnut	21,800	1,500	15,000	5,300			21.62
743	Wapello	20,884				20,884		
744	Washta							
745	Waterville	390				390		20.31
746	Waucoma							
747	Waukee	7,000	7,000					19.77
748	Wayland	600		600				10.71
749	Webb							
750	Weldon	36				360		12.45
751	Wellman	4,450		4,450				53.03
752	Wellsburg	9,342	1,400	3,500		4,442		24.26
753	Welton							
754	Wesley	7,668		7,000		668		16.45
755	West Bend	18,614		18,614				26.55
756	West Branch	9,110		9,000		110		12.72
757	West Burlington	4,197	4,000			197		38.46
758	West Chester							
759	Westfield							
760	Westgate	2,500	1,200			1,300		93.98
761	West Liberty	58,389	21,159			7,856	29,374	33.17
762	West Mitchell							
763	West Point	15,000	15,000					26.59
764	West Side							
765	West Union	8,342	8,335			7		47.04
766	Wheatland	47				47		.79
767	Whiting	17,500		15,000		2,500		27.25
768	Whittlemore	15,015	1,500	6,000	7,500	15		25.53
769	Whitten							
770	Willey							
771	Williams	4,500	4,500					81.81
772	Williamsburg	19,595	9,500			10,095		16.93
773	Wilton							
774	Winfield	14,000	14,000					13.90
775	Winthrop	8,500		8,500				15.00
776	Wiota	10					10	.40
777	Woden							
778	Woodbine							
779	Woodburn							
780	Woodward	11,759	9,000			2,759		14.31
781	Woolstock	5,000		5,000				14.83
782	Worthington							
783	Wyoming	1,769			1,700	69		25.02
784	Yale	7,000	7,000					22.95
785	Yetter							
786	Yorktown	2,000	2,000					94.31
787	Zearing							
788	Zwingle							

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YEAR, PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY, AND AMOUNT LEVIED.

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
412,358	209,044	83,512	9,642	110,160	185,710	32			725
498,848	212,840	123,044	52,964	110,000	207,212	36	11,400	3	726
									727
103,796	28,272	27,924		47,600	61,649	26			728
752,888	368,164	146,072	33,452	205,200	342,122	25	43,788	4	729
358,594	159,332	70,372		128,890	186,316	24	16,828	5	730
348,883	112,876	67,820	42,584	125,603	181,423	9.25			731
181,600	65,620	71,136	21,144	23,700	63,175	21	11,796	60	732
1,181,528	375,608	193,036		612,884	755,045	17			733
232,600	108,220	51,460	38,120	34,800	84,250	19		5	734
152,064	44,888	29,592	21,300	56,284	80,229	24	55,844	5	735
424,704	239,992	82,820	35,692	66,200	155,826	15			736
170,144	91,804	48,036	30,304		42,536	16			737
889,031	393,600	242,300		253,131	412,106	21			738
560,932	278,716	168,830	31,776	81,610	201,441	22	38,234	1	739
141,521	70,180	44,204	7,909	19,228	49,801	20		20	740
839,556	370,748	117,664	70,044	281,100	420,714	38	14,428	5	741
853,044	483,004	131,240	33,800	205,000	367,011	45	30,724	4	742
1,578,973	1,057,860	183,216	31,372	306,525	624,637	27	32,336		743
									744
172,803	63,840	62,432	11,096	35,435	69,777	15			745
368,971	165,540	70,756	24,384	108,291	173,461	21	7,200	2	746
443,318	175,564	60,960	55,492	151,302	224,306	28	57,196	5	747
646,334	239,324	121,060		285,950	376,046	15			748
202,905	77,969	65,808	24,236	34,892	76,895	23	9,600	4	749
333,595	126,640	71,700		135,255	184,840	17			750
889,896	458,748	98,084	26,404	396,660	452,469	20	22,472	4	751
595,655	233,812	112,164	36,772	212,907	308,594	38			752
107,380	45,360	28,560		33,460	51,940		720	4	753
381,916	172,672	123,868	28,824	56,552	137,893	35	5,304		754
680,949	367,216	74,265		239,468	349,838	30			755
1,221,716	424,956	192,872	21,648	582,240	742,109	30			756
373,567	302,892	43,220		27,455	113,983	34			757
235,736	82,320	54,512	8,804	90,100	126,509	17	7,680	5	758
93,114	46,644	44,420		2,050	24,816	15			759
333,542	133,348	81,944	28,368	89,882	150,797				760
2,448,042	1,058,756	315,036		1,074,250	1,417,698	24.5			761
93,740	48,832	3,608		41,300	54,410	10			762
515,487	233,560	144,040	27,392	110,495	211,743	21.5			763
									764
1,994,548	812,380	360,896	64,568	756,704	1,066,165	28.8	90,524	5	765
410,004	181,952	95,432	23,820	108,800	184,101	22			766
442,468	244,572	136,468	49,708	11,720	119,407	28			767
532,306	175,840	178,736	26,200	151,530	246,724	35.3			768
325,662	99,100	57,780	42,032	126,750	176,478	21	42,256	5	769
72,334	18,722	6,712		46,900	53,259	3	10,064	2	770
590,342	288,112	109,724	31,316	161,190	268,478	36			771
991,788	179,044	159,372	5,872	647,500	733,572	26			772
									773
1,144,734	435,400	303,368	55,916	350,050	548,721	33	17,244	5	774
512,677	242,564	80,916		189,197	270,067	25			775
187,406	80,604	60,656	19,596	26,550	66,764	8	7,628	56.62	776
201,253	83,968	70,740	32,180	14,365	61,087	19			777
631,608	192,110	52,264	2,478	384,756	446,469	9	1,256		778
409,064	208,380	53,456		147,228	212,687	21			779
753,000	347,000	172,000		234,000	363,750				780
169,681	93,096		49,892	26,693	62,440	35.75			781
355,815	131,388	64,048	5,655	154,724	204,997	10	4,920	5	782
995,244	352,816	190,784		451,644	587,544	24			783
345,796	146,028	80,336	18,812	100,620	161,914	60			784
144,743	66,840	54,564	16,939	6,400	40,986				785
280,646	92,888	57,467		130,291	167,880	17.5			786
581,548	236,340	111,908		233,300	320,362	14	37,488		787
111,308	43,272	12,119	9,192	46,725	62,871	24			788

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CITY OFFICIALS

No. in order of population	CITY	Mayor	Clerk	Treasurer	Term of office expires
34	Albia	Thos. Hickenlooper	C. C. Atchison	F. S. Nelson	1921
55	Algona	W. E. McDonald	S. W. Crowell	H. M. Hanberg	1921
35	Ames	E. H. Graves	A. B. Maxwell	H. W. Stafford	1921
61	Anamosa	C. A. Beems	W. T. Hathaway	T. E. Watters	1921
38	Atlantic	J. Burnea	T. E. Nichols	J. G. Whitney	1921
95	Audubon	J. A. Cozine	B. E. Rice	H. W. Wilson	1921
101	Bedford	M. A. Sawyer	J. E. Lovell	W. H. Lake	1920
54	Belle Plaine	J. H. Zeller	E. M. Ewen	B. H. Guinn	1921
82	Bloomfield	M. S. Bonar	E. Z. Morrow	R. C. Bristow	1920
16	Boone	E. W. Alexander	Otto Hill	Palmer H. Snell	1921
9	Burlington	Jas. M. Bell	E. P. Weinstein	Chris Mathes	1920
47	Carroll	W. T. Ross	J. A. Dougherty	J. C. Arts	1920
24	Cedar Falls	Wm. Morgan	S. S. Huntley	W. N. Hostrop	1921
5	Cedar Rapids	J. F. Rall	L. J. Storey	Chas. E. Byrnes	1920
20	Centerville	W. S. Fox	J. O. Stephenson	Ray Joiner	1921
23	Charles City	W. G. Henke	J. W. McGreeney	I. N. Snyder	1921
32	Chariton	Geo. Routt	W. M. Householder	E. W. Drake	1921
29	Cherokee	Wm. Mulvaney	Wm. Shardlow	Geo. Brummer	1921
28	Clarinda	F. F. Willis	Gladys Heflin	J. T. Harrell	1921
80	Clarion	Edwin J. Funk	J. C. Brown	H. J. Barr	1920
71	Clear Lake	C. A. Knutson	H. H. Paulson	R. R. Rogers	1920
8	Clinton	F. M. Corson	F. W. Leedham	L. L. Ries	1920
79	Colfax	B. A. Brown	H. T. Cassidy	R. E. Cummings	1921
102	Corning	Geo. E. Bliss	W. C. Chubb	F. C. Okey	1920
7	Council Bluffs	L. Zurmeuhler	C. O. Frazer	F. T. True	1920
60	Cresco	A. E. Baker	M. J. McArthur	E. P. Tamsworth	1921
21	Creston	Ed. C. Keith	Carl Davenport	R. J. Pinkerton	1921
3	Davenport	L. J. Daugherty	Hugo Moeller	Chas. E. Rubeson	1920
48	Decorah	R. Bucknell	Mark D. Wells	E. J. Curtin	1921
58	Denison	W. H. Laub	E. F. Tucker	C. S. Voss	1920
1	Des Moines6	Thomas Fairweather	Frank Jeffries	Emmet C. Powers	1920
4	Dubuque	James Saul	John Stuber	Geo. D. Wybrant	1920
46	Eagle Grove	J. S. Fort	Sam Middleton	C. C. Christensen	1921
100	Eldon	W. O. Sohp	J. E. Varnum	E. H. Sawyers	1920
72	Eldora	H. U. Emery	S. J. Stout	D. M. Moser	1920
77	Emmetsburg	Wm. E. G. Saunders	T. F. Rutledge	J. W. Neary	1920

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43	Estherville	B. B. Anderson	Alex Johnston	F. H. Rhodes	1921
25	Fairfield	R. H. Munro	F. J. S. Black	W. H. Guyer	1921
91	Forest City	K. Colby	B. M. Clark	H. T. Thompson	1920
11	Fort Dodge	A. O. Scott	W. S. Tang	E. H. Zeurrer	1921
19	Fort Madison	Jos. F. Weisbruch	S. T. Albers	Minor C. Ewing	1921
41	Glenwood	F. J. Wallace	Guy W. Mayberry	W. C. Rathke	1920
37	Grinnell	D. F. White	A. C. Harriman	H. B. Westlake	1921
85	Hamburg	A. A. Walburn	E. M. Fisher	C. B. Clayton	1921
67	Hampton	Dr. J. C. Powers	S. J. Parker	F. D. Williams	1921
69	Harlan	L. M. Kerr	Wm. Hayes	C. C. Weber	1920
97	Hawarden	Walter Scott	T. J. Reeves	A. D. Horton	1920
96	Humboldt	John Cunningham	J. A. Parker	Otto Wendrath	1920
94	Ida Grove	A. B. Bell	Geo. C. Hubbard	C. A. Blake	1920
53	Independence	C. E. Purdy	Rufus Brewer	Arthur Plane	1921
57	Indianola	J. W. Slocum	E. M. Wilson	Will A. Lane	1921
17	Iowa City	Ingalls Swisher	D. T. Davis	Jas. E. Gatens	1921
52	Iowa Falls	Gareld Lenning	J. O. Gregg	E. E. Benedict	1920
63	Jefferson	F. J. Forbes	E. B. McGlothlen	C. S. Brock	1921
15	Keokuk	Ed. S. Loftan	O. W. Sandberg	L. J. Wolf	1920
51	Knoxville	Cam Culbertson	W. E. Rinehart	J. O. Collins	1921
83	Lake City	John W. Jacobs	O. E. Hibbs		1920
36	Le Mars	G. E. Eilers	J. A. Cook	R. C. Bartels	1921
86	Leon	J. M. Gardner	Millard F. Stookey	M. A. Gammill	1920
64	Manchester	Fred H. Munson	T. Wilson	Chas. J. Seeds	1921
49	Maquoketa	W. C. Morden	D. T. Bauman	Geo. L. Mitchell	1921
98	Marengo	William E. Hankey	F. W. Goldthwaite	Robert E. Hibbs	1920
39	Marion	C. W. Biggs	T. H. Oxley	Geo. W. Toms	1921
13	Marshalltown	J. J. Wilson	O. A. Rosengren	Geo. Lincoln	1921
12	Mason City	N. C. Notchell	J. H. McEwen	H. E. Francisco	1921
50	Missouri Valley	L. R. Pike	H. S. Faith	John S. McGovern	1921
89	Monticello	J. A. Voorhees	C. J. Northrup	E. E. Hoag	1920
44	Mount Pleasant	J. H. Mills	W. D. Worthington	C. Van Brussell	1921
14	Muscatine	Robert S. McNutt	Chas. F. Stebbins	H. F. Schreurs	1920
74	Mystic	P. E. Oughton	J. A. Colgan	J. R. Smith	1920
75	Nevada	C. A. Batman	R. A. Davis	H. G. Van Orsdel	1921
76	New Hampton	J. E. Garmey	F. B. Strike	T. B. Condon	1921
33	Newton	F. S. Maytag	E. G. Finch	W. C. Bergman	1921
22	Oelwein	John C. Jepson	C. D. Shippy	Geo. W. Nolton	1921
84	Onawa	C. E. Cooper	C. S. Collins	H. O. Johnson	1920
70	Osage	W. J. Towner	A. S. Wright	M. C. Sweney	1921
73	Osceola	E. H. Boden	W. N. Temple	A. D. Simmons	1921
18	Oskaloosa	A. Mendenhall	T. H. Carlin	T. S. Shipley	1921
10	Ottumwa	Chas. O. Warren	M. A. Sheehan	Henry Glenn	1921
65	Pella	H. J. Van Den Berg	A. C. Kuyper	Ben Kuyk	1921
31	Perry	Jack Bruce	Adrian Cross	Frank B. Wood	1921
30	Red Oak	C. E. Owens	Richard Roberts	O. F. Remmers	1921
99	Rock Rapids	E. O. Carpenter	J. K. Medberry	P. G. Smith	1920
81	Sac City	E. S. Ahrens	Wesley Gilbert	C. E. Harding	1921
90	Seymour	W. S. Merritt	E. W. Smith	W. O. Bateman	1920
59	Sheldon	C. R. Richards	Scott Martin	L. P. Struyk	1920

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CITY OFFICIALS—Continued.

No. in order of population	CITY	Mayor	Clerk	Treasurer	Term of office expires
27	Shenandoah	Fred N. Hackett	C. M. Conway	Harry E. Ross	1920
93	Sigourney	J. R. Higgins	A. M. Neas	C. O. Williamson	1920
2	Sioux City	Wallace M. Short	Paul J. Wells	C. A. Carlson	1920
42	Spencer	Eugene E. Bender	R. M. Cornwall	E. Taggart	1920
62	Storm Lake	S. F. Leechmann	Roy V. Kinne	J. W. Gilbert	1921
103	Stuart	F. C. Beverly	O. W. Baker	E. G. Butterbaugh	1921
78	Tama	P. Hixson	J. A. Phillips	T. J. Bracken	1921
87	Tipton	C. H. Snyder	T. C. Moffit	S. G. Frink	1920
105	Toledo	W. J. Fuhlendorf	R. W. Adair	W. A. Dexter	1921
66	Valley Junction	Dr. John Connell	C. C. Williams	W. H. Gavin	1920
92	Villisca	F. M. Kelsay	R. W. Morris	W. R. Finlayson	1920
45	Vinton	P. D. Howe	W. E. Klingaman	E. M. Tinkham	1921
40	Washington	J. E. Bovee	S. J. Kellogg	Donald O. Bell	1921
6	Waterloo	Rae C. Thompson	A. E. Johnson	C. A. Morris	1920
88	Waukon	J. J. Arnold	J. D. Cowan	E. A. Allanson	1920
51	Waverly	F. A. Osincup	F. A. Lee	W. Weiditschka	1921
26	Webster City	R. J. Clark	Clio Kidder	E. F. King	1921
104	What Cheer	J. A. Cowan	W. I. Meade	Robert Schott	1921
68	Winterset	I. E. T. Wilson	H. S. Ely	L. Bloomgren	1921

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TOWN OFFICIALS.

Number	TOWN	Mayor	Clerk	Treasurer	Term expires
1	Ackley	E. M. Breniman	F. C. Henningsen	S. Y. Eggert	1920
2	Ackworth	John Short	Delno E. Smith	Thos. Hiatt	1921
3	Adair	D. J. Cowden	R. O. Garber	J. F. McManus	1920
4	Adel	A. J. Goodrich	Sarah H. Finley	R. L. Leach	1920
5	Afton	Ira A. Gripp	F. A. Shute	W. E. Pierson	1920
6	Agency	G. L. Nye	W. H. Reynolds	W. F. Foster	------
7	Ainsworth	A. E. Sands	E. Iseminger	Nate Crawford	1920
8	Akron	G. H. Wooton	F. A. Edgar	F. Wakeman	1920
9	Albert City	A. L. Bergline	John Spar	W. W. Kisher	1919
10	Albion	W. D. Presnall	Wm. Z. Snyder	R. W. Stevens	1920
11	Alburnett	------	------	------	------
12	Alden	E. C. Edwards	G. F. Bigelow	W. H. Miller	1920
13	Alexander	Geo. Dunn	H. J. Bohlen	F. D. Rodemeyer	1920
14	Allerton	L. L. Hall	S. F. Shields	H. S. Shields	1920
15	Allison	O. F. Missman	W. C. Shepard	W. M. Hunter	1920
16	Alta	F. N. Sipe	R. H. Wilkinson	C. H. Wegersley	1920
17	Alta Vista	Alb. Glattly	John Lauck	Otto A. Bartles	1920
18	Alton	J. A. List	H. Vander Linden	M. D. Gibbs	1920
19	Altoona	J. O. Lee	S. E. Altman	W. B. Canfield	1920
20	Alvord	J. J. Hamann	W. H. Grill	Lon Mundt	1920
21	Andover	Aug. Boysen	D. P. Maeve	O. H. Bork	1920
22	Andrew	H. E. Strain	A. J. March	Chas. Jacobs	1920
23	Anita	Homer Kirkman	Godfrey Miller	M. Millhollen	------
24	Ankeny	L. D. Weinhart	H. H. Van Benthuyser (1919)	A. L. Stebleton	1920
25	Anthon	W. L. Stillman	L. L. Lucas	H. L. Heidelberg	1920
26	Aplington	Wm. Dreyer	Henry Busse	N. H. Reints	1920
27	Arcadia	Hy Torlisner	E. C. Mohr and A. H. Mohr	V. Proctor	1920
28	Archer	P. A. Ver Schoor	Harold Lamkin	Will Claw	1921
29	Arion	L. C. Butler	J. A. Rule	James Berka	1920
30	Arispe	H. S. Dixon	W. H. Warrier	Joe Capps	------
31	Arlington	G. A. Lickiss	Elmer Bachtell	B. B. Walrath	1920
32	Armstrong	J. V. Law	E. R. Stoaks	F. W. Doughty	1920
33	Arnold's Park	T. O. Jenkins	G. N. Sherburne	G. L. Aitchison	1920
34	Arthur	L. Harting	Fred J. Whinery	G. E. Clifford	------
35	Ashton	Val Dries	J. W. Clark	R. M. Yappen	1920
36	Aspinwall	Louis Schroeder	J. J. Uselding	Andrew Boyens	1920

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TOWN OFFICIALS—Continued.

Number	TOWN	Mayor	Clerk	Treasurer	Term expires
37	Atalissa	E. B. Turkle	W. A. Smith	J. W. McLaughlin	1919
38	Athelstan				
39	Auburn	Albert Beck	C. C. Bosler	W. H. Lessle	1919
40	Aurelia	G. R. Wharton	E. S. Kiervon	W. H. Bischel	1920
41	Aurora	L. L. Sheckler	Vine Stoddard	W. I. Warren	1920
42	Avenarius	Wm. Avenarius	L. J. Gantz	L. B. Gantz	
43	Avoca	C. T. Healy	Frank Wise	E. J. Karstens	1920
44	Ayrshire	John McBride	H. E. Morrison	Frank Miles	1920
45	Badger	L. O. Myrland	H. R. Morriesero	Frank Miles	1920
46	Bagley	F. H. Jenkins	Claud E. Nichols	R. H. Cain	1920
47	Bailey	J. J. Carter	Geo. W. Beemer	John Bergadeen	
48	Baldwin	A. W. Fields	W. E. Potter	C. A. Harding	1921
49	Bancroft	I. H. Welp	A. H. Fuchs	L. F. Kennedy	1920
50	Barnes City	F. M. Likens	P. W. Farrell	Fred Williams	1920
51	Barnum	John R. Tracy	G. H. Ballard	Thos. R. Berry	1921
52	Bassett	O. A. Cerwensky	F. Scharpf	Walter Trusty	1920
53	Batavia	Judson Curtis	Mrs. J. E. Lewis	L. E. Copeland	1920
54	Battle Creek	O. A. Spotts	J. W. Wellner	C. H. Dall	1920
55	Baxter	W. T. Thorp	Carl C. Webb		
56	Bayard	G. L. Arrasmith	L. V. Pulver	J. C. Chamberlain	1920
57	Beacon	H. E. Whitlatch	Carl Perry	W. H. Luscombe	1920
58	Beaconsfield	C. H. Robbins	W. E. Rhoades	T. R. Beadle	1919
59	Beaman	T. L. Evans	E. G. Elliott	B. H. Rowe	1920
60	Beaver	Calvin Shadle	A. W. Gray	M. A. Henry	1919
61	Bellevue	J. H. Otteus	Henry Graaff	Jos. Kelso, Jr.	1920
62	Belmond	M. C. Barry	Guy J. Byers	John Berg	1920
63	Bennett	J. H. Abraham	J. B. Vaughan	E. P. Wingert	1920
64	Benton	T. E. Keith	C. B. Dinkel	T. C. Quinett	1920
65	Berkley	Wm. Roney	B. H. Wood	M. W. Carter	1921
66	Berlin	M. B. Pasko	Wm. Lorenz	Theo. P. Rubder	1919
67	Bernard	J. H. Schuster	P. C. Maloy	P. H. Russell	
68	Bertram	R. C. Anderson	R. I. Carroll	O. C. Dorner	1920
69	Bettendorf	P. W. Reck	H. F. Abramson	J. E. Brownlee	1920
70	Bevington	J. P. Laughlin	J. H. Hall	G. F. Bussanmas	
71	Birmingham	T. A. Sherman	M. D. Hope	Will Hastings	1920
72	Blairsburg	G. W. Cooper	W. C. Merryman	Jas. W. McNee	1919

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73	Blairstown	B. F. Paul	L. Kimm	R. D. Kimm	1920
74	Blakesburg	Max Berry	Harry Peterson	Henry Farlin	1920
75	Blanchard				
76	Blencoe	Ed. Williams	M. R. Vredenburgh	B. H. Danforth	1920
77	Blockton	H. L. Carr	W. E. Roof	T. A. Ware	1920
78	Blue Grass	W. G. Kupper	Harry E. Schroder	L. S. Robinson	1920
79	Bode	J. H. Hanson	A. H. Mitsven	N. A. Nasby	1920
80	Bonaparte	J. O. Morris	E. C. Smith	H. C. Page	1919
81	Bondurant	F. L. Johnson	J. M. Ingle	W. J. Dunkle	1920
82	Bouton	B. M. Swisher	Chas. W. Dissinger	Fred Schnoor	1919
83	Boxholm	F. E. Adamson	A. T. Johnson	A. Henderson	1920
84	Boyden	W. H. Eddy	C. F. Sarset	Paul T. McCrum	1920
85	Braddyville	O. B. Holton	John D. Tollenaat	Irwin Wilson	1921
86	Bradgate	Walter Turley	W. H. Turley	O. J. Sheldon	1920
87	Brandon	A. E. Briggs	D. A. McLeish	W. A. Fiester	1921
88	Brayton	T. J. McGovern	L. P. Rasmussen	L. F. Miller	1921
89	Breda	F. Van Erdenyk	F. J. Bohnenkamp	Leo Snyder	1920
90	Bridgewater	D. M. Strang	Guy J. Pate	Frank Herbert	1920
91	Brighton	E. M. Friend	J. H. Heacock	W. E. Berry	1920
92	Bristow	K. D. Rose	H. L. Searle	Jungkunz	
93	Britt	H. C. Meyer	Jas. E. Verrall	C. P. Lewis	1920
94	Brooklyn	Wm. Montgomery	John E. Talbott	N. H. Wright	1920
95	Brunsville	Geo. H. Papken	J. W. Haurchildl	E. Boysen	1921
96	Buckeye	Geo. Lutterman	H. M. Suloff	W. E. Weldon	
97	Buffalo	Fritz Bernick	Christian Zogg	John Waspi	1919
98	Buffalo Center	C. W. Galagan	M. McDermott	J. J. Guyer	1920
99	Burt	W. J. Davison	H. A. Thompson	C. H. Blossom	1920
100	Bussey	W. H. Rice	H. W. Chilton	W. H. Lowman	
101	Calamus	W. W Scott	Arnold Lahann	L. S. Gage	1920
102	Callender	B. Larson	Geo. W. Knutson	C. A. Hanson	1920
103	Calmar	R. J. Becker	E. C. Meyer	H. J. Giesen	1920
104	Calumet	S. W. Melott	J. A. Sohn	J. W. Mathern	1920
105	Camanche	C. B. Roman	Roy E. Tallman	E. G. Cady	
106	Cambridge	Seward Nelson	W. H. Heggen	R. A. Pulis	1920
107	Cantril	Geo. Irvin	A. B. Tackaberry	W. Miller	1920
108	Carbon	J. S. Barnett	D. F. Goddard	F. W. Stone	1920
109	Carlisle	Wm. Winters	H. D. Reynolds	J. E. De Ford	
110	Carpenter	Cliff Eligen	R. M. Moehn	Geo. E. Heard	1920
111	Carson	Jas. McSweeney	Earl M. Drew	C. D. Prindle	1920
112	Cascade	P. J. Kehoe	O. J. Winters	F. P. Kremer	1920
113	Casey	C. J. Thaler	W. H. Ettinger	C. B. Gray	1920
114	Castalia	A. C. Tatro	D. C. Malloy	D. C. Harvey	1920
115	Castana	M. L. Gordon	W. H. Kennedy	E. W. Baumann	1920
116	Castle Hill	C. H. Hackett	J. B. Knowles	Fred Thompsen	1920
117	Cedar Heights	Wm. Galloway	Geo. B. Shoemaker	C. R. Golly	1920
118	Center Junction	Thos. Dawson	C. A. Burmeister	J. B. Moser	1920
119	Center Point	G. F. Taylor	F. G. Bryner	J. F. Stouffer	1920
120	Central City				
121	Centralia	Albert Krapfl	Joseph O'Brien	Albert J. Heniz	
122	Charlotte	J. R. Kam	Carl E. Hoeft	E. A. Garside	1920

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TOWN OFFICIALS—Continued.

Number	TOWN	Mayor	Clerk	Treasurer	Term expires
123	Charter Oak	Chas. Robertson	P. F. Boech	P. F. Fiene	1920
124	Chatsworth	H. J. Schumacher	Chas. L. Roland	D. K. Bennett	1921
125	Chelsea	Chas. Hach	Jos. Benesh	F. W. Sill	1920
126	Chester	W. W. Cray	W. C. Breedlove	E. D. McWilliams	------
127	Chillicothe	J. A. Stump	Alfred Peterson	G. E. Jenkins	1920
128	Churdan	E. C. Harriott	L. Cochran	Bernard Westervelt	1920
129	Cincinnati	J. M. Sturdivant	C. W. Graham	John Browitt	1920
130	Clare	Edward Benvit	J. L. Chalus	M. H. Collins	1920
131	Clarence	W. E. Brink	B. E. Huff	R. O. Noyes	------
132	Clarksville	W. D. Connolly	A. F. Sinram	Wm. M. Roberts	1920
133	Clayton	Bernard Tomas	James McGuire	W. H. Beacon	1920
134	Clearfield	J. U. Wyant	J. R. Henderson	M. M. Jenkins	1920
135	Cleghorn	J. H. Smith	L. L. Patton	R. O. McKinney	1920
136	Clemons	C. F. Bulfer	W. J. Paltzer	A. A. Arney	1921
137	Clermont	W. R. Blake	Frank Fay	B. C. Gruver	1920
138	Clio	L. A. Johnson	J. Ray Shriver	C. W. Lathrop	1920
139	Clover Hills	C. H. Ashworth	C. E. Hines	J. T. Ashworth	------
140	Cutler	J. F. Kubalek	F. J. Husak	J. P. Novak	1920
141	Coburg	J. F. Dukeshire	F. D. Keister	Joe Gillmore	1919
142	Coggon	G. M. Kendall	F. W. Lindahl	D. D. Johnson	1920
143	Coin	Lee F. Conger	E. H. King	W. W. Williams	1920
144	Colesburg	A. A. Schilling	W. S. Shaffer	J. R. Grimes	1920
145	College Springs	L. M. Stevenson	J. C. Dow	J. Dee London	1920
146	Collins	H. R. Vasey	John Beisnecker	W. H. Thompson	1920
147	Colo	A. A. White	H. E. Ransom	F. C. Perry	1920
148	Columbus City	J. C. Richie	Ed. Wilson	F. Colton	------
149	Columbus Junction	O. M. Cavin	Wm. De Ford	Geo. W. Weber	1920
150	Conesville	H. H. English	J. S. Boulby	J. F. Coffin	1920
151	Conrad	------	------	------	------
152	Conway	------	------	------	------
153	Coon Rapids	Z. L. Shaver	C. V. Ford	J. D. Royer	1920
154	Coppock	F. M. Vantrump	John Hesser	W. I. Hill	------
155	Coralville	------	------	------	------
156	Correctionville	A. W. Hatfield	J. L. Dubois	I. E. Wesley	1920
157	Corwith	C. Stull	Oren Goodhart	C. J. Nauman	1920
158	Corydon	W. J. Farris	A. T. Gallagher	F. B. Selby	1920

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159	Cotter	Richard Jenkins	J. J. Roberts	R. L. Richards	1920
160	Coulter	N. R. Christensen	S. W. Juhl	H. O. Hansen	1920
161	Craig	J. H. Eilers	Frank L. Noahr	J. F. Renken	1919
162	Crawfordsville	Sam J. Stiles	W. E. Awwyl	J. P. Jones	1920
163	Cromwell	David Gault	C. H. Molby	M. A. Howell	------
164	Crystal Lake	A. O. Christensen	F. A. Gabrielsen	J. E. Hansen	------
165	Cumberland	B. Z. Harrison	W. A. Fahrion	O. P. Shearer	1920
166	Curlew	A. A. Hatch	J. A. Whitmer	V. W. Fisk	1919
167	Cushing	Ed Ferry	E. H. Obune	C. E. Hass	1920
168	Cylinder	Eli Swenson	C. E. Myers	Geo. Freeman	1920
169	Dakota City	Wm. Saddoris	E. L. Meek	Robert Sayers	1920
170	Dallas	Wm. Rogers	R. C. Goff	J. B. Nelson	1920
171	Dallas Center	D. S. Atley	Frank L. Loring	A. Emmet	1920
172	Dana	E. T. Oxley	G. E. Meredith	------	1920
173	Danbury	P. H. Rush	J. C. Jacobson	P. A. McLaughlin	1920
174	Danville	G. W. Hixon	R. M. Chambers	Ray Mix	1920
175	Davis City	C. L. Craig	L. A. Brown	E. W. Teale	1920
176	Dawson	L. R. Brown	L. M. Bickal	------ Delahoyde	1920
177	Dayton	N. G. Leonard	O. S. Larson	C. B. Hemborg	1919
178	Decatur City	E. L. O'Neal	C. A. Stanley	J. B. Riddle	1920
179	Dedham	F. A. Toovey	W. L. Harvey	S. B. Harvey	------
180	Deep River	J. R. Morris	F. F. Benotian	H. W. Halter	1919
181	Defiance	------	------	------	------
182	Delaware	J. M. Kingsley	G. H. Pitcher	W. J. Helmer	1920
183	Delphi	F. Sherman	E. B. Porter	J. P. Sloan	1921
184	Delmar	John A. Fitzpatrick	E. W. Westpfahl	T. E. Canty	1920
185	Deloit	------	------	------	------
186	Delta	C. D. Bennett	Joe S. Utterback	C. A. Burt	1920
187	Denver	Henry Westendorf	Joe Kelling	Herman Kehe	1920
188	Derby	J. J. George	C. H. Davis	U. G. Penick	1921
189	De Soto	Geo. M. Kile	I. J. Michael	F. L. Hoch	1920
190	Dewitt	E. J. Quigley	C. C. Christianson	Paul Siegmund	1920
191	Dexter	F. H. Fitting	H. H. Hough	Howard Calfee	1920
192	Diagonal	V. H. Dickens	Robt. L. Balley	Roby R. Balley	1920
193	Dickens	Lee Moore	C. M. Varney	C. F. Walsh	------
194	Dike	H. J. Knudsen	Percy Lyon	D. M. Tobias	1921
195	Dixon	------	------	------	------
196	Dolliver	S. B. Reed	Oliver Stow	J. M. Gronstal	1920
197	Donahue	Geo. G. Holcomb	Frank C. Keppy	G. W. Rohlk	1920
198	Donnellson	M. T. Helm	F. H. Krebill	B. F. Warren	------
199	Doon	Geo. W. Lewis	R. H. Armistead	J. A. Hoff	1920
200	Dougherty	Jas. Daugherty	M. P. Geary	C. H. Christians	1921
201	Dow City	E. H. Swasy	E. G. Wiggins	------	1920
202	Dows	G. H. Jameson	A. J. Peterson	A. B. Mulinix	------
203	Drakesville	A. I. Pratt	F. S. Updyke	J. W. Bunten	1920
204	Dumont	Fred Linde	S. G. Barlow	S. J. Barlow	1920
205	Duncombe	A. J. Mallinger	R. Clelland	W. Mallinger	1920
206	Dunkerton	J. R. Page	Louis Fressle	J. A. Campbell	1920
207	Dunlap	H. A. Tinker	I. E. Nordaker	R. W. Wettengal	1920
208	Durango	Jessie Whitehead	Wm. Onderkirk	Julius Welling	1920

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TOWN OFFICIALS—Continued.

Number	TOWN	Mayor	Clerk	Treasurer	Term expires
209	Durant	H. F. Bierkamp	Paul Sanberg	Henry Rohlfs	1920
210	Dyersville	H. B. Willenborg	W. C. Loosbrock	A. J. Drexler	1920
211	Dysart	E. E. Wieben	Chas. I. Cups	Ervin Moeller	1920
212	Earlham	R. G. Hoskins	W. J. Price	H. S. Thomson	1920
213	Earling	Paul Kenkel	J. J. Langenfeld	W. B. Ryan	1920
214	Earlville	H. J. Vanfleet	Wm. Hunt	Geo. Hunt	1920
215	Early	C. W. Marcy	W. C. Foote	W. W. Little	1920
216	East Peru	L. G. Nuzam	C. W. Peer	F. P. Beeler	1922
217	Eddyville	W. S. Keller	V. E. Cling	F. M. Epperson	1920
218	Edenville	H. W. Neff	H. M. Weeks	H. F. Stauffer	1920
219	Edgewood	G. W. Fleming	F. T. Pilkington	J. P. Wiley	1920
220	Elberon	Mike Kesl	Philip J. Sevik	E. P. Shrable	1920
221	Eldridge	J. P. McDowell	Fritz Weise	Hugo Kuhl	1921
222	Elgin	F. W. Hughes	Samuel Mosby	Max Thoma	1920
223	Elkader	N. N. Davidson	W. C. Reimer	J. F. Maley	1920
224	Elkhart	M. M. Keller	Geo. Richardson	Glen G. Cory	1921
225	Elkhorn	Thomas Jorgensen	O. N. Olsen	W. Hoegh	1920
226	Elkport	Geo. Kriebs	H. W. Gifford	R. C. Hafner	1920
227	Elliott	C. E. De Witt	C. H. Westrope	H. E. Mauker	1919
228	Ellston	W. H. Clark	S. H. Treichler	Ray M. Overholtzer	1920
229	Ellsworth	J. O. Ringstad	E. G. Hauge	N. P. Olson	1920
230	Elma	D. J. O'Donnell	C. J. Garmen	S. B. Despris	1920
231	Ely	F. J. Krob	Joseph Pavel, Jr.	Joseph Becicka	1920
232	Emerson	H. C. Hicks	C. L. Brill	John Carson	1920
233	Epworth	G. J. Graham	Frank C. Edwards	H. H. Reeder	1920
234	Essex	O. W. Okerlin	Frank P. Rotton	M. L. Lederburg	1920
235	Everly	F. W. Roberts	D. D. Treleven	C. W. Moeller	1920
236	Exira	J. B. Lohner	Geo. N. Cool	J. K. Vande Brake	1920
237	Exline	E. E. Withrow	L. Johnson	J. E. Hendershot	1921
238	Fairbank	W. P. Rechkemme	O. H. King	H. L. Mealey	1920
239	Farley	R. C. Sherman	A. E. Kelly	J. T. Mahoney	1920
240	Farmersburg	Henry Vullgraf	A. H. Oelke	L. W. Thompson	1920
241	Farmington	W. Singleton	G. J. Beeson	S. O. Hartwick	1920
242	Farnhamville	Chas. Beacham	M. G. Beck	Minnie Wilson	1920
243	Farragut	C. H. Stewart	W. S. Coy, Jr.	Wm. Rogers	1920
244	Fayette	G. A. Stone	L. W. Sampson	F. E. Finch	1920

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245	Fenton	J. T. Waite	W. E. Stocker	Frank Bailey	1920
246	Ferguson				
247	Fertile	E. E. White	J. T. Tallackson	J. A. Johnson	
248	Floris	Frank Benz	G. H. Maddy	W. W. Watson	1919
249	Floyd	Geo. F. Seaton	D. E. Morse	Gurd Stewart	1920
250	Fonda	Albert Smith	R. B. Williams	Melvin Roger	1920
251	Fontanelle	Chas. T. Launder	H. J. Stuhlmiller	C. A. Baker	1920
252	Ft. Atkinson	Adolph Hlubek	Peter Handek	Joseph Chekel	1920
253	Ft. Des Moines				
254	Fostoria				
255	Franklin	Carl J. Miller	August Fey	H. P. Seyb	1920
256	Fraser	Malcomb Reid	John Tuttle	J. D. Cleveland	1920
257	Fredericksburg	C. L. Whitcomb	D. A. Jackson	C. E. Leach	1920
258	Frederika				
259	Fremont	J. H. Hankins	F. N. McVay	D. C. Rhoads	1920
260	Galt	W. R. Burt	Romaine Paxton	Joe P. Denger	1920
261	Galva	J. M. Lank	C. H. Thomas	Geo. E. Messeldine	1920
262	Garber	J. H. Voss	F. W. Graf	H. C. Schnepf	1921
263	Garden Grove	C. E. Stubes	E. P. Morlan	H. J. Culver	1920
264	Garnavillo	H. C. Kuenzel	A. J. Kregel	Chas. Roggman	1920
265	Garner	M. N. Zeiger	H. V. Reed	G. F. Schuler	1920
266	Garrison	H. C. Henkle	George Stauffer	A. J. Donald	1920
267	Garwin	A. D. Ward	Earl Morrison	C. P. Bratt	1920
268	Geneva	F. A. Thomas	J. L. Johnson	B. D. Hunt	1921
269	George	E. E. Klinkenborg	H. A. Lehmann	U. H. D. Willemssen	1920
270	Germania	C. F. Specht	J. Gus Thaves	Edw. Thaves	1920
271	Gilbert	J. A. Hansman	F. N. Anderson	A. Jones	1920
272	Gilbertville	Nick Kettmann	Frank Bornong	Jacob Schares	1921
273	Gilman	S. V. Chenowith	Henry Leibrock		1920
274	Gilmore City	J. W. Ryberg	B. W. Radmacher	T. J. Calligan	1920
275	Gladbrook	Fred Davenport	Harnold Ott	Harry Lundt	1920
276	Glidden	R. A. Hamilton	J. I. McNaught	J. Bender	1920
277	Goldfield	J. M. Montgomery		W. K. Blackwell	1920
278	Goodell	John E. Hughes	J. D. G. Houghton	P. R. Burgess	1920
279	Goose Lake	G. O. Weller	H. J. Webster	Adolph Stamp	1920
280	Gowrie	W. E. Bamberger	J. E. T. Johnson	Elmer Martindale	1920
281	Graettinger	D. W. Cameron	H. V. Dickey	Vincent Kelly	1920
282	Graf				
283	Grafton	A. H. Larson	C. R. Zwerneman	E. G. Martin	1919
284	Grand Junction	O. W. Dutton	V. R. Morey	Geo. Rice	1920
285	Grand Mound	B. T. Olson	R. C. Owen	W. J. Dunker	1920
286	Grand River	Joe Brown		A. E. Blair	
287	Grand View				
288	Granger	E. E. Fitzsimmons	Geo. Fitzsimmons	J. F. Manning	1920
289	Grant	J. F. Mueller	S. E. Smith		
290	Grant City	F. C. Bates	Orley Iler	L. H. Lee	1920
291	Granville	Henry Ricker	Phil H. Muehl	E. W. Brink	1920
292	Gravity	F. M. Chandler	W. B. Stewart	D. A. Kysoe	1920
293	Gray	J. A. Rutherford	B. A. Swart	E. C. Rice	1920
294	Greeley	W. J. Wroughton	F. Miller	Harrie E. Schneider	1920

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TOWN OFFICIALS—Continued.

Number	TOWN	Mayor	Clerk	Treasurer	Term expires
295	Greene	Geo. W. Wilson	G. S. Hanes	R. P. Palmer	1920
296	Greenfield	H. C. Williamson	H. G. Spooner		1920
297	Green Island	O. A. Burnett	L. M. Smith	John Chick	1920
298	Grimes	H. F. Pietzman	A. E. Aulich	A. F. Larson	1921
299	Griswold	W. J. Grinnell	C. E. Woodward	Ira L. Welch	1920
300	Grundy Center	G. C. Allison	E. V. McBroom	W. C. Morrison	1920
301	Gruver	W. H. Fielding	O. L. Anderson	J. C. Irwin	1920
302	Guernsey	Aug. Groff	E. V. Cordes	John Dalzel	1921
303	Guthrie Center	Ralph M. Crane	J. E. Batschelet	G. W. Cook	1920
304	Guttenburg	A. W. Borman	H. L. Burman	O. B. Eckart	1921
305	Halbur	Joseph Koenig	R. J. Heinen	Peter Sondgeroth	1920
306	Hamilton				
307	Hancock	D. A. Coe	B. M. Halladay	Adolph Zobrest	1920
308	Hanlontown	C. H. Thompson	N. L. Leverson	C. S. Rye	1920
309	Hansell	J. L. Straw	S. F. Allen	J. V. Blackford	
310	Harcourt	Paul Nelson	V. I. Vestling	F. O. Swensen	1920
311	Hardy		J. T. Nervig	W. D. Smith	
312	Harper	John Stiengel	L. H. White	Nick Sondog	1920
313	Harper's Ferry	Thos. Cavanaugh	John Ford	T. A. Houlihan	1920
314	Harris	H. P. Umland	L. J. Hagerty	R. W. Webster	1921
315	Hartford				
316	Hartley	P. A. Leese	H. T. Broders	F. R. Patch	1920
317	Hartwick	E. G. Hakeman	I. K. Barber	J. E. Faulke	1920
318	Harvey	Geo. J. Dennis	W. G. Harvey	A. L. Harvey	1920
319	Hastings	I. C. Van Korkum	Fred H. Priest	R. S. McDonough	1920
320	Havelock	J. C. Schallan	J. W. Soots	C. C. Johnson	1920
321	Hawkeye	Frank Bowdish	H. F. Hauth	Paul Engelke	1920
322	Hazelton	T. E. McCurdy	A. L. Nelson	C. I. Nelson	1921
323	Hedrick	I. D. Cuddy	J. J. Jennings	H. A. Linder	1920
324	Henderson	H. McSweeney	G. T. Hanover	M. O. Hanover	1920
325	Hepburn	D. M. Bull	E. A. Pendergraft	J. R. Henderson	
326	Hills	Albert R. Wrede	Roy E. Bulechek	Wm. H. Droll	1920
327	Hillsboro	R. A. Graves	L. R. Carter	H. D. Tade	1919
328	Hinton	John Casper	Geo. Ellisen	H. C. Brown	1920
329	Holland				
330	Holstein	A. G. Merkley	David C. Grant	Chas. Kastner	1920

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331	Holy Cross	F. J. Hess	J. P. Sweeney	M. Clemens	1920
332	Hopeville	L. C. Morgan	Wm. Phelps	Dell Smith	1920
333	Hopkinton	Will S. Beels	W. R. Reeve	F. C. Reeve	1920
334	Hornick	E. M. Shelton	Will L. Smith	R. N. Rawson	------
335	Hospers	Jas. Hylnk	Bert Van Zyl	J. B. Landhuis	1920
336	Hubbard	W. C. Hoelscher	H. F. Harmon	D. E. Byam	1920
337	Hudson	H. Lafrenz	L. P. Davis	------	1920
338	Hull	D. J. Werkman	E. C. Stevens	J. S. Wilson	1920
339	Humeston	Orr Campbell	Fred M. Kyner	B. King	1920
340	Huxley	Ole Legvald	A. M. Severeid	M. H. Johnson	1919
341	Imogene	F. E. Dorsey	C. A. Ness	N. J. Hilliary	1920
342	Inwood	Chris Erickson	Hugo Reimers	F. A. Bucknam	1921
343	Ionia	F. W. Stickman	J. J. Meyer	J. R. Husting	1920
344	Ireton	G. C. Knowlton	G. L. Riley	F. F. Moris	------
345	Irwin	------	------	------	------
346	Jackson Junction	J. H. Hoye	L. A. Jirak	Joe Deeny	1920
347	Jamaica	W. M. Ross	B. D. Estey	G. W. Heater	1921
348	Janesville	J. W. Bennett	C. H. Howe	R. H. Allen	1920
349	Jesup	R. L. Bordner	Monroe H. Houser	O. L. Bright	1920
350	Jewell Junction	Carl P. Miller	Oscar I. Johnson	E. W. Knudson	1920
351	Joice	L. L. Skutle	K. H. Trustem	K. S. Paulson	1920
352	Jolley	W. R. Riley	D. K. Harris	I. E. Nutter	1920
353	Kalona	I. N. Arnold	A. Mellinger, Jr.	Geo. A. Eglin	1920
354	Kamrar	H. H. Carson	Marion C. Robson	A. H. Alexander	1920
355	Kanawha	N. H. Veldhouse	M. L. Baker	Neil Hanson	1921
356	Kellerton	S. B. Hedge	V. E. Sidwell	G. L. Dickerson	1920
357	Kelley	Frank J. Echer	J. L. Johnson	E. H. Smith	1920
358	Kellogg	------	------	------	------
359	Kensett	John Burgason	H. T. Finch	G. O. Cleophas	1920
360	Kent	Stephen Toland	L. K. Storm	F. C. Locke	1920
361	Kenwood Park	H. C. Robbins	N. A. Warner	O. B. Sorck	1920
362	Keosauqua	J. A. Maltbie	R. B. Kittle	I. Lex Therme	1920
363	Keota	N. G. McNinlen	W. F. Stoutner	A. A. Hulse	1920
364	Keystone	H. F. Jacobsen	Geo. Harder	J. F. Fenerbach	1920
365	Kingsley	J. B. Phelps	W. R. Payne	J. A. Ingalls	1920
366	Kinross	M. J. Monagdon	M. T. O'Brien	H. B. Hetzler	1919
367	Kirkman	H. J. Darling	E. B. Tucker	H. O. Loutzewhiser	1920
368	Kirkville	G. W. Thompson	W. Abegg	E. L. Shaw	1920
369	Kiron	N. P. Swanson	R. N. Brumit	C. A. Ander	1921
370	Klemme	Frank Gruetzmacker	N. L. Palmer	C. G. Waterman	1921
371	Knierim	Carl Ballstadt	W. C. Kennedy	W. C. Kennedy	1920
372	Knowlton	L. E. Yaryan	Chas. Wroughton	J. S. Butt	1920
373	Lacona	J. A. Schultz	G. F. Tilden	R. E. Rodgers	1920
374	Ladora	A. W. Moderwell	C. H. Hawkins	J. E. Bosley	1920
375	Lake Mills	J. A. Nelson	C. Lyng	J. M. Tapager	1920
376	Lake Park	W. J. Bock	H. E. Jockheck	Aug. Sindt	1920
377	Lake View	A. B. Teepel	E. P. Hartman	C. P. Therkelsen	1920
378	Lamoni	A. M. Carmichael	H. H. Lynn	O. E. Teal	------
379	Lamont	------	------	------	------
380	La Motte	Math Kaurardy	T. J. Lamb	J. C. Nemmers	1920

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TOWN OFFICIALS—Continued.

Number	TOWN	Mayor	Clerk	Treasurer	Term expires
381	Lanesboro	W. E. Hested	O. E. Van Horn		
382	Lansing	J. W. Dempsey	N. A. Nelson	C. M. Kerndt	1921
383	La Porte City	John McQuilkin	G. E. Stebbins	Jesse O. Kober	1920
384	Larchwood	A. G. Johnson	W. F. Ashton	J. H. Peacock	1920
385	Larrabee	R. H. Gray	H. L. Carnahan	L. E. Jacobsen	1920
386	Latimer	Oved A. Johnson	C. N. Sorensen	J. C. Sorensen	1921
387	Lattners	I. C. Breitbach	Ernest W. Hauser	Joseph Poerpreich	
388	Laurel	W. Moore	George W. Lant	Merle C. Patton	1920
389	Laurens	J. N. Inman	A. D. Claussen	W. A. McNee	1920
390	Lawler	O. B. Taylor	H. L. Hettler	John Eickhoff	1920
391	Lawton	H. G. Cathcart	J. C. Ross	C. A. Stiles	1920
392	Le Claire	O. B. Criswell	F. E. Speer	H. D. Gault	1920
393	Ledyard	C. T. Wheeler	A. J. Galagan	J. J. Tillmoney	
394	Le Grand	P. D. Harvey	D. T. Meyers	C. I. Tweedt	1920
395	Lehigh	J. B. Marsh	C. H. Buck	Henry Siegel	1920
396	Leighton	T. D. Buntenea	H. W. Vander Linden	Wm. De Witt	1921
397	Leland	E. G. McGreevey	W. P. Buren	J. A. Anderson	1920
398	Lenox	E. G. Carey	W. Roy George	E. Wright	1920
399	Le Roy	Jas. E. Tener	D. S. Burbank	D. C. Thurber	1920
400	Lester	H. A. Wick	F. W. Goeltreh		1920
401	Letts	E. R. McCormick	C. C. Snyder	M. J. McCormick	1920
402	Lewis	F. C. Jones	Frank Albright	W. T. Woodward	1920
403	Lidderdale	Dick Borcherding	F. M. Morrison	Louis Kovar	1921
404	Lime Springs	M. H. Jones	M. B. Davis	J. B. Cray	1920
405	Lincoln	Claus Storjohann	Henry Voss	A. O. Welzien	1920
406	Linden	J. C. Burnham	Orland C. Huff	L. M. Flack	1920
407	Lineville	A. N. Harring	H. G. Duncan	G. W. Molleston	1920
408	Linn Grove				
409	Lisbon	John Doner	A. M. Floyd	John Auracher	1920
410	Liscomb	Mahlon Russell	A. D. Vorher	Henry Leise	
411	Little Port	J. C. Miller	G. W. Heyer	J. J. Brick	1920
412	Little Rock	G. L. Van Eaton	H. B. Protextor	J. D. Kruse	1920
413	Little Sioux	D. A. McLaughlin	A. E. Bassett	Geo. H. Gibson	1920
414	Livermore	E. Boyd	B. F. Reilly	Ed. Capeslus	1920
415	Lockridge	Gust Schillustrove	A. F. Johnson	M. E. Prouty	1919
416	Logan	F. H. Cadwell	A. W. Gaines	E. J. Avery	1920

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417	Lohrville	J. O. Smothers	Ray Farran	G. W. Evans	1920
418	Lone Rock	N. L. Cotton	H. F. Tarbell	Fred Kruger	1920
419	Lone Tree	Herman Wiese	J. E. Ashton	H. P. Loring	1920
420	Long Grove	H. W. Meier	Wm. Reimers	H. O. Brownlie	1920
421	Lorimor				
422	Lost Nation				
423	Lovilia	R. R. Amber	O. W. Hilliard	C. M. Wren	1921
424	Lowden	L. Hartwig	Richard Parr	E. Deininger	1920
425	Low Moor	W. L. Dannatt	Otto Muhs	Geo. Crampton	1920
426	Luana	Geo. R. Engelhardt	W. J. Spiles	R. W. Fett	1920
427	Lucas	James W. Talbot	T. E. Halls	L. Hooker	
428	Luther	Geo. B. Abraham	Wm. McCabe	C. W. Moss	1921
429	Lu Verne	Wm. Schultz	W. H. Raney	F. A. Niver	
430	Luxemburg	J. H. Mojers	M. L. Meyers	C. J. Ungs	1920
431	Luzerne	A. W. Tatge	Otto Studt	Martin Studt	
432	Lynnville				
433	Lytton	F. S. Blair	C. S. Ferguson	D. R. Wessling	1920
434	Macedonia	W. J. Hamilton	Earl Damon	M. R. Boyer	1920
435	Macksburg	L. T. Townsend	J. V. Wright	W. P. Love	1920
436	Madrid	Geo. W. Crank	C. S. Adams	G. C. Carlson	1920
437	Magnolia	Chas. F. Hanneman	Karl Goetsche	J. H. Hanneman	
438	Malcom	R. W. Boyd	L. E. Maxfield	W. F. Vogel	1920
439	Mallard	A. H. Randall	J. W. Johnson	Henry Hahn	1920
440	Malloy				
441	Malvern	P. M. Cadwell	K. R. Cook	James T. Wilson	1920
442	Manilla	John G. Hamann	C. O. Sykes	E. W. Theobald	1920
443	Manly				1920
444	Manning	Ed. Farrell	P. H. Jones	Julius Wehrman	1920
445	Manson				
446	Mapleton	Dr. G. S. Waterhouse	G. G. Harris	W. T. Mitchell	1920
447	Marathon				
448	Marble Rock	F. E. Gates	H. C. Darland	Harry L. Ackley	1920
449	Marcus	W. Corbett	Otto Kolb		1920
450	Marne	A. Lastine	D. Tollenaar	John Beebee	1920
451	Martelle	H. O. Young	J. F. Brown	J. P. Ellison	1920
452	Martinsburg	J. H. Porter	W. G. Lister	Neri Ogden	1920
453	Marysville	John W. Esshorn	John R. Hall	Chas. C. Metz	1921
454	Masonville	Riley Davis	Jules Gleason	M. Lillis	
455	Massena	Geo. Cruise	C. McBride	W. S. Whitney	1920
456	Matlock	L. A. White	R. J. Hickman	John Westemon	1920
457	Maurice	Chas. Duven	John M. Mieras	P. N. Vos	1920
458	Maxwell	Ellsworth Gibson		O. W. Parker	1921
459	Maynard	F. S. Burdick	L. D. Rowley	E. F. Warnke	1920
460	Maysville	Louis Meier	Walter Wamser	Grover Meyer	1920
461	McCallsburg	J. H. Galbreath	F. K. Thompson	T. O. Hegland	1921
462	McCausland	John Broderius	F. W. Lessin	E. F. Warnke	1920
463	McClelland		E. M. Wett	L. W. Barnes	1920
464	McGregor	John W. Boyle	L. M. Kramer	F. S. Richards	1921
465	McIntire	I. N. Steele	Arthur Gray	R. D. Williams	1920
466	Mechanicsville	W. J. Dallas	C. W. Norris	H. E. Gibeant	1920

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TOWN OFFICIALS—Continued.

Number	TOWN	Mayor	Clerk	Treasurer	Term expires
467	Mediapolis	J. H. Scott	Roy Hutchison	M. N. Bridwell	1920
468	Melbourne	W. B. Nason	W. A. Sawtell	Al Sanderman	1920
469	Melcher	T. H. McNeal	Martin Wood	D. L. McCoy	1920
470	Melrose				
471	Melvin	H. I. Ramsey	M. Case	H. M. Quiggle	
472	Menlo	Geo. C. Buckley	W. J. Willey	E. A. Rigdon	1920
473	Meriden	W. H. Lamont	A. R. Buswell	R. C. Nixon	1920
474	Merrill	A. B. Barnett	Geo. W. Simpson	John C. Van Nimwegan	1920
475	Meservey	Jacob Nissen	Frank Haferman	K. C. Ruigh	1920
476	Meyer	Joseph Blake	Peter Meyer	Hubert Adams	1920
477	Middletown	C. W. Coad	C. A. Saling	D. O. Crawford	
478	Miles	L. L. Bartlett	Chas. Allen	C. J. Derrick	1920
479	Milford	E. A. Woods	J. E .Shellidy	F. A. Heldridge	1920
480	Millersburg	B. Montrose	J. M. Seaton	Wm. Seaton	1919
481	Milo	I. C. Walker	A. C. Greenmill	J. C. Clayton	1920
482	Milton	N. E. Guernsey	D. A. Miller	C. G. Brady	1920
483	Minburn				
484	Minden	J. A. Langer	John W. Crow	Henry Siebls, Sr.	1920
485	Mingo	C. E. Rambo	J. H. Adams	S. W. Poorbaugh	1921
486	Mitchell	F. N. Chandler	A. W. Parkhurst	A. C. Prune	1919
487	Mitchellville	A. Carson	J. A. Keeley	L. H. Battles	
488	Modale	J. E. Middleton	E. Ritchison	R. S. Sassaman	1920
489	Mondamin				
490	Moneta	J. P. Futt	J. F. Jones	J. W. Jepan	1920
491	Monmouth	H. R. Miller	J. B. Hubbard	E. R. Bristol	1920
492	Monona	C. J. Orr	H. S. Rittenhouse	W. C. Kruse	1920
493	Monroe	O. G. Shaw	F. W. Johnson	F. B. Kingdon	1920
494	Montezuma	G. W. Hawkins	C. F. Dickson	J. W. H. Vest	1920
495	Montour	C J. Stevens	E. G. Cronk	E. R. Cronk	1919
496	Montrose	Dr. E. M. Buck	R. P. Allen	J. L. Vanosdoll	
497	Moorhead	G. P. Olander	F. M. Jones	E. D. Pratt	1920
498	Moorland	W. E. Dickinson	O. K. Olson	L. V. Miller	1920
499	Moravia	C. E. Winsler	D. E. Bishop	J. B. Sneed	1920
500	Morning Sun	C. W. Wheeler	W. B. Garvin	I. W. Smith	1920
501	Morrison	W. A. Elliott	P. R. Frazier	E. S. Barrick	1920
502	Moulton	G. L. Bovard	N. W. Burgher	C. E. Evans	1920

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503	Mt. Ayr	H. C. Beard	G. A. Tennant	C. G. Allyn	1920
504	Mt. Union	H. G. King	W. R. Buchanan	W. E. Buchanan	1919
505	Mt. Vernon	D. E. Hedges	N. B. Twogood	Chas. M. Hartung	1920
506	Moville	G. C. Sanborn	W. H. Rockefeller	R. B. Lyle	1920
507	Murray	R. J. Badger	C. W. Hendrick	R. A. Walters	1920
508	Nashua	J. A. Yarger	G. E. Ellison	C. R. Dexter	1920
509	Neola	L. G. Merrill	Wm. Felton	J. M. Shaff	1920
510	New Albin	D. E. Lahey	R. G. May	D. J. Ryan	1920
511	Newell	F. C. Foley	C. R. Waterman	G. W. Chaney	------
512	Newhall	B. L. Groff	O. H. Huyck	E. E. Stedman	1920
513	New Hartford	W. W. Dove	C. B. DeVeny	A. T. Perrin	------
514	New Liberty	J. P. Oberleitner	A. W. Pruitt	Albert Ewald	1920
515	New London	J. O. McKinnon	T. E. Rhodes	E. E. McKee	1920
516	New Market	Miles Shore	W. L. Steeves	O. G. Walker	1920
517	New Providence	S. C. Thornton	E. H. Moon	R. R. Blair	1920
518	New Sharon	I. H. Saunders	W. A. Terbell	J. B. Heitsman	1920
519	New Vienna	B. A. Naber	Peter Heying	Joseph L. Fangmann	1920
520	New Virginia	A. J. Coltrane	C. P. Shane	F. C. Stiffler	1921
521	Nichols	W. E. Loeb	E. L. Sampson	Henry Kirchner	1920
522	Nodaway	W. D. Jacman	E. C. Kennedy	C. N. Kennedy	1921
523	Nora Springs	C. E. Sellon	F. W. Schmidt	H. F. Schnedler	1920
524	Northboro	A. S. Mawhiney	Bruce Hays	W. W. Creal	1920
525	North Buena Vista	M. Meyer	J. L. Schmidt	M. Engling	1920
526	North English	Will J. Thomas	B. B. Brennen	Geo. E. Swain	1920
527	North Liberty	Julius Kohl	M. A. Fries	Isaac Myers	1920
528	North McGregor	Jas. M. Berry	Everitt Hagensick	Hall Swenson	1920
529	North Washington	Edmund Ungs	Henry Maiers	John Sturn	1919
530	Northwood	G. E. Whitcomb	J. E. Amundson	T. S. Hanson	1920
531	Norwalk	Joseph Patterson	David K. Brown	I. I. Good	1921
532	Norway	J. G. Benson	John Wack	J. H. Pichert	1920
533	Numa	W. B. Russell	W. H. Shew	Glenn Liggett	------
534	Oakland	Otho S. Thomas	T. M. Rodwell	M. H. Evans	1920
535	Oakdale				
536	Ocheyedan	F. J. Boyd	J. R. Nelson	W. Woodworth	1920
537	Odebolt	Henry Hanson	L. R. Bassett	F. W. Stolt	1920
538	Ogden	Alvin Treloar	O. D. Braker	Wm. Jones	1920
539	Olds	O. G. Gray	B. E. Huston	F. A. Morgan	1921
540	Olin	H. E. Carter	H. W. Flenniken	N. C. Hall	------
541	Ollie	J. N. Stahl	H. C. Campbell	T. B. Meredith	------
542	Oneida	J. B. Howe	S. T. Knox	D. L. Lahey	1920
548	Ossian	T. L. Stany	E. M. Franks	N. M. Dennison	1920
544	Orange City	Gerrit Klay	F. J. Lohr	G. L. Van de Steeg	1920
545	Orchard	Sig Harlis	W. Constantine	E. O. Clapper	1920
546	Orient	J. S. Carlyle	G. L. Badger	J. F. Kingery	1920
547	Orleans	F. J. Meed	J. M. Hardman	Etta Weed	1920
548	Ossian	W. M. Allen	Chas. Green	E. H. Anderson	1920
549	Osterdock	Chas. Friedlein	J. C. Kickbush	P. W. Kickbush	1920
550	Otto	A. K. Roab	A. J. Griffith	H. R. Motter	1920
551	Ottosen	L. J. Clave	C. O. Lomen	Henry Ries	1920
552	Oxford	R. J. Miller	F. W. Sies	B. G. Rohret	1920

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TOWN OFFICIALS—Continued.

Number	TOWN	Mayor	Clerk	Treasurer	Term expires
553	Oxford Junction	E. L. Magruder	H. A. Owen	F. H. Shimanek	1920
554	Oyens	Paul Peterson	Jos. J. Kemp	Chas. Kuster	1921
555	Pacific Junction	John Olson	Don R. Raine	Chas. Kroon	1920
556	Packwood	O. F. Steigleder	Ned G. Oliver	J. C. Hill	1920
557	Palmer	Steve Ier	Wm. Elsen	F. S. White	1919
558	Panama	Balthias Thillen	Jos. F. Oppold	John M. Oppold	1920
559	Panora	E. E. Kellogg	T. R. Swanson	Wade Spurgin	1920
560	Parkersburg	Stanley Conn	W. T. Evans	H. W. Wilhelms	1920
561	Parnell	E. C. Mullin	J. F. Carroll	E. F. Knowles	1920
562	Paton	Ray H. Wise	John Miller	C. O. Wilkinson	1920
563	Patterson	F. M. Miller	M. Fort	W. E. Tucker	1919
564	Paullina	E. J. Claussen	Albert H. Meyer	Otto J. Strampe	1920
565	Persia	H. A. Moss	C. M. Willard	J. H. Becker	1919
566	Peterson	Frank Steckmet	J. F. Fastenow	G. F. Tumler	1920
567	Pierson	O. L. Cole	E. F. Bare, Jr.	J. C. Sadler	1920
568	Pilot Mound	A. Alban	G. E. Schoffstall	A. M. Kenyon	1921
569	Pioneer	W. J. Rathke	R. L. Wittman	E. E. Webster	1920
570	Pisgah				
571	Plainfield	T. C. Gallagher	J. G. Hints	W. W. Taylor	1919
572	Plano	Geo. W. Swan	H. W. Bollman	J. T. Sherrard	1921
573	Pleasanton	E. C. Hollister	Chas. Cornett	C. M. Coulter	1920
574	Pleasant Plain				
575	Pleasantville	B. Freel	J. K. Keefer	C. L. Gose	1920
576	Plover	H. Fitzgerald	Charles E. Watts	L. E. Garlock	1920
577	Plymouth	J. F. Holden	J. G. Carmany	H. J. Ehlers	1921
578	Pocahontas	C. B. McCartan	G. H. Kiefer	F. W. Linderman	1920
579	Polk City	James Stippich	C. A. Snow	A. C. Huston	
580	Pomeroy	Theo. S. Johnson	M. Peterson	R. C. Berry	1920
581	Popejoy				
582	Portsmouth	C. A. Monahan	F. A. Tracy	F. W. Mainley	1920
583	Postville	W. H. Burling	William Shepherd	Leo. C. Burcher	1920
584	Prairieburg	H. D. Conklin	John Yunker	J. J. Dolan	1919
585	Prairie City	E. E. Dinsmore	F. C. Turner	John R. Buckley	1920
586	Prescott	E. M. Chance	O. M. Green	A. E. Booth	1920
587	Preston	Dr. F. L. Roach	Fred C. Schroeder	F. H. Rodewald	1920
588	Primghar	R. J. Locke	Alex Stewart	Chas. L. Kopp	1920

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589	Princeton	John Knox	R. A. Strong	B. L. Morgan	1920
590	Promise City	W. O. Sharp	W. R. Alexander	W. E. Stout	1920
591	Protovin	J. A. Dostal		W. C. Dostal	1920
592	Pulaski				
593	Quasqueton	Chas. Sauer	Frank W. Sauer	Harry G. Clark	1921
594	Quimby	A. J. Clark	O. F. Parker	W. M. Harvey	1920
595	Radcliffe	M. L. Hatlestad	A. B. Norland	C. G. Wiemer	1920
596	Rake	Joe Larson	O. O. Grevlos	P. J. Erdahl	1920
597	Ralston	Fred Johnston	Floyd Dreher	Guy S. Thomas	
598	Randalia	J. J. McNaul	E. E. Bunce	G. D. Torry	1920
599	Randolph	J. F. Stout	C. E. Huffaker	A. W. Fichter	1920
600	Rathbun	Geo. E. Holland	Bona Polich	Geo. H. Klobrichar	1919
601	Readlyn	Carl Bruns	Fred Boedeker	E. C. Stumme	1919
602	Reasnor	W. I. Wasson	M. A. Witzenburg	W. A. Williamson	1921
603	Redding	D. M. Rich	Ralph Smith	S. R. Emerson	1920
604	Redfield	C. A. Diddy	Lynn Thomas	W. D. Scott	1920
605	Reinbeck				
606	Rembrandt	F. W. Rickman	E. H. Edward	L. F. Pingle	1921
607	Remsen	J. H. Ahmann	A. Paschke	W. G. Sievers	1920
608	Renwick	J. H. Tauch	Ed. M. Welch	O. A. Packard	1920
609	Riceville	T. J. Henderson	H. A. Yager	E. R. St. John	1920
610	Richland				
611	Richardville				
612	Ricketts	Harry Sorenzen	Jerry Cerveny	Henry Schwarz	
613	Ridgeway	J. Jacobson	Rollin G. Baker	Elmer Runzoen	1920
614	Rinard	John Parsons	Fred Gaskill	J. C. Carnes	
615	Ringsted	C. Johnson	R. M. Butler	J. S. Peterson	1921
616	Rippey	J. A. Duitman	A. E. Jensen	J. H. Van Scoy	1920
617	Riverside	B. Kroes	A. J. Baschnagel	Victoria Griffin	1920
618	Riverton	A. F. Kidd	Geo. R. Meek	E. C. Longman	1919
619	Robins	A. P. Burgess	H B. Snyder	Geo. W. Rogers	
620	Rock Falls	E. L. White	J. F. Stanley	L. C. Bliem	1920
621	Rockford				
622	Rock Valley	A. L. Hotelling	F. F. Cocroft	J. Vande Meide	1920
623	Rockwell	F. C. Siegfried	R. A. Wellman	O. R. Dick	1920
624	Rockwell City	A. L. Johnson	J. S. Buttner	G. W. Richter	1920
625	Rodman				
626	Rodney	B. McManamy	S. S. Van Dorn	O. H. Swanson	1920
627	Roland	L. Shofland	Jeffrey Michaelson	O. S. Boyd	1920
628	Rolfe	C. H. Moon	B. L. Green	C. M. Webb	1920
629	Rome	Freeman Messer	F. A. Hill	Amel Carlson	1920
630	Rosehill	M. M. Denny	M. Matusick	Frank Souter	1920
631	Rowan	S. A. Ferguson	Guy R. Sheldon	W. H. Whitten	1920
632	Royal				
633	Rudd	J. E. Russell	J. W. Cline	H. O. Braham	1919
634	Runnells	E. A. Cline	I. E. Brown	Fred Nordstrom	1920
635	Russell	W. L. Werts	H. H. Platt	J. A. Hepenstall	1920
636	Ruthven	T. M. Hanna	Foster Reed	P. F. Mortensen	1920
637	Rutland	R. F. Gullinson	S. J. Sherman	A. H. Grimm	1920
638	Ryan	W. T. M. Elliott	J. E. Cody	F. L. Houston	1920

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TOWN OFFICIALS—Continued.

Number	TOWN	Mayor	Clerk	Treasurer	Term expires
639	St. Ansgar	R. C. Lubiens	C. T. Tollefson	A. N. Lund	1920
640	St. Anthony	F. E. Russell	R. J. Tight	E. E. Cooper	1920
641	St. Charles	P. S. Wise	H. V. Brooks	C. C. Guilliams	1920
642	St. Lucas	Joe Greteman	Joe Snaadt	N. Greteman	1920
643	St. Olaf	Ole K. Houg	F. K. Orris	John Christensen	1921
644	St. Paul	Jas. Werner	J. G. Kempker	E. H. Mettenberg	1920
645	Sabula	A. E. McDale	August Weihs	N. G. Newsome	1920
646	Salem	W. E. Simkin	C. A. Stevens	O. H. Tyner	1920
647	Salix	Martin Every	Jay M. Huck	A. J. Granger	1920
648	Sanborn	S. A. Healey	M. A. Solon	J. A. Johnson	1920
649	Sandyville				
650	Scarville	S. C. Monson	A. Melvin Larson	N. A. O. Stephens	1920
651	Schaller	H. L. Meier	C. L. Requartte	Sam Hahne	
652	Schleswig	A. E. Schultz	Otto A. Hollanden	Peter C. Hollander	1920
653	Scranton	H. B. Baker	F. M. Goodyear	D. B. McClure	1920
654	Searsboro	James M. Saunders	W. H. McNeil	I. S. Saunders	
655	Sergeant Bluff	John H. Black	F. L. McKinstry	E. W. Tone	1920
656	Shambaugh	W. E. Westopher	F. C. Rector	J. W. Denny	1921
657	Shannon City				
658	Sharpsburg		F. L. Hamblin	F. L. Hall	1920
659	Sheffield	C. C. Carhart	Oliver Yelland	W. E. Storck	1920
660	Shelby	Richard Willey	Geo. Stevens	J. W. Cook	1920
661	Sheldahl				
662	Shell Rock	George McIntyre	George Pohl	Jim Carter	1920
663	Shellsburg	G. W. Holmes	H. W. Heath	W. O. Penrose	1920
664	Sherrill	August Schneider	Henry Schloz	William Schloz	1920
665	Sibley	E. H. Koopman	R. D. Stewart	M. D. Brodt	1920
666	Sidney	F. R. Shannon	C. B. Hatten	C. A. Metelman	1920
667	Silver City	J. G. Flanagan	R. P. Galt	C. H. Kruse	1920
668	Sioux Center	J. H. Van Deist	F. C. Aue	J. D. Ruyter	1920
669	Sioux Rapids				
670	Slater	Henry Jondall	Andrew Maland	T. W. Rawson	
671	Sloan	A. L. Calderhead	S. J. Oliver	G. R. Currir	1920
672	Smithland	W. H. Corey	F. W. Jones	G. R. Taylor	1920
673	Soldier	John Hudum	C. E. Dickinson	G. O. Olson	1921
674	Solon	T. J. Bittner	E. F. Heinsius	Leo. G. Ulch	1920

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675	Somers	C. B. Gray	J. A. Richey	W. H. Latspiech	------
676	South English	J. T. Claypool	V. Safourek	Theo. E. White	1920
677	Springville	G. F. Henser	A. A. Novak	F. M. Bernatz	1920
678	Spirit Lake	F. J. Frances	V. A. Arnold	C. E. Narey	1920
679	Spragueville	------	------	------	------
680	Spring Brook	Peter Weir	Peter Scheckel	Jacob Hanapel	1921
681	Spring Hill	------	------	------	------
682	Springville	G. W. Dyke	C. L. Burroughs	L. E. Batchelder	1920
683	Stacyville	Jacob Seibert	Joseph M. Wolf	F. C. Pritchard	------
684	Stanhope	John E. Fardal	M. N. Mitchell	E. J. Johnson	1920
685	Stanton	Albert G. Ossian	L. V. E. Peterson	J. S. Anderson	1920
686	Stanwood	W. D. Hart	R. E. Wilson	Otto Evers	1920
687	State Center	T. S Wood	Harry E. Malloy	M. J. Rohwedder	1920
688	Steamboat Rock	A. L. Gardnier	W. Cartwright	E. Christians	1920
689	Stockport	J. H. McCarty	M. C. Mott	John T. McGlothlen	1919
690	Stockton	A. F. Trendel	G. Jost	A. F. Loveney	1920
691	Story City	C. L. Johnson	A. Williamson	A. M. Henderson	1920
692	Stout	John Hempen	P. J. De Beer	F. Wiltfang	1920
693	Stratford	Nels Sandell	W. Stadum	O. D. Peterson	1920
694	Strawberry Point	Wm. F. Reinecke	G. F. Scofield	R. C. Barnes	1920
695	Struble	Henry P. Ahmann	John Garding	C. A. Seaman	1920
696	Sully	H. Welle	D. Sjaardema	P. C. Welle	1920
697	Sumner	S. A. Munger	E. A. Wismer	W. A. Heyer	1920
698	Superior	J. R. Keltz	E. L. Briggs	G. L. Atkins	1920
699	Sutherland	R. J. Nott	C. A. Watts	T. B. Bark	1920
700	Swaledale	L. E. Jenkins	G. A. Eddy	J. T. Jenkins	1919
701	Swan	C. L. Mix	W. H. Wise	F. M. Ridgeway	1920
702	Swea City	H. W. Kruse	S. P. Eckhalen	C. F. Berggren	------
703	Tabor	------	------	------	------
704	Templeton	L. N. Ritten	J. W. Berger	Frau Greteman	1920
705	Terril	------	------	------	------
706	Thayer	------	------	------	------
707	Thompson	------	------	------	------
708	Thor	J. E. Lenning	J. A. Keith	J. C. Sand	1920
709	Thornburg	E. W. Johnston	Chet Caughey	Count B. Walsh	------
710	Thornton	Geo. W. Myers	Clarence J. Obrecbl	H. P. Jacobson	1920
711	Thurman	J. W. Holloway	J. H. Leeka	C. H. Paul	1920
712	Tingley	Jas. A. Verploegh	L. F. Hall	Chas. Haver	1920
713	Titonka	J. F. Fisher	Wm. Boyken	T. P. Relbsamen	1920
714	Toronto	Herman Endorf	N. J. Edwards	J. O. Devitt	------
715	Traer	E. C. Findley	T. F. Stoakes	R. J. Smith	1920
716	Treynor	R. H. Stephens	Geo. T. Morley	N. Schumacher	1920
717	Tripoli	Chas. Franklin	J. B. Franklin	H. H. Neverman	1920
718	Truro	C. S. Purvis	J. R. Hall	J. E. Walker	1920
719	Turin	J. M. Boiles	O. E. Irelan	Paul Crosby	1920
720	Udell	------	------	------	------
721	Underwood	A. O. Wyland	E. F. Arny	W. F. Cash	1920
722	Union	H. D. Hanson	H. E. Humphreys	A. R. Beck	1920
723	University Park	Frank Crotinger	C. S. McCormick	W. Rossiter	1921
724	Urbana	E. Babcock	C. E. Heath	R. W. Remer	1920

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TOWN OFFICIALS—Continued.

Number	TOWN	Mayor	Clerk	Treasurer	Term expires
725	Ute	J. W. Downing	W. C. Hitchuss	T. B. Thompson	1920
726	Vail				
727	Valeria	G. W. Salmon	J. A. Small	J. A. Small	1921
728	Van Horn	U. A. Fry	Chas. B. Barron	Henry Kerkman	1920
729	Van Meter	L. F. Fisher	B. W. Landers	O. Dunn	1920
730	Van Wert	A. E. Price	F. J. Boles	E. O. Stearns	1920
731	Varina	G. W. Van Atten	Ira A. Moore	H. J. Eckerson	1919
732	Victor	G. F. Bott	T. A. Lane	H. L. Mussetter	1920
733	Vincent	C. C. Short	J. B. Sells	Geo. Olson	1919
734	Vining	John Riha	James Herabak	E. M. Kupka	1921
735	Volga	J. J. Burns	Karl J. Konzen	E. W. White	1920
736	Wadena	F. J. Schroeder	F. H. Meyer	J. O. Probert	1920
737	Walcott	C. A. Beinke	E. C. Boecken	Norma Leabo	1920
738	Walker	Theo. Hamblin	A. W. Fisher	Theo. W. Hawkinson	1920
739	Wallingford	J. A. Haring	J. A. Nelson	O. O. Refsell	1920
740	Wall Lake	H. A. Mann	C. W. Shaw	C. M. Herrig	1920
741	Walnut	L. C. Neff	J. L. Bunker	W. F. Burke	1920
742	Wapello	J. A. Bigger	H. R. Christie	R. D. McCullough	1920
743	Washta				
744	Waterville	B. L. Martindale	Fred Mortinson	Peter Arneson	1920
745	Waucoma	J. E. Farley	N. A. Hurd	Joe Reilly	1920
746	Waukee	G. E. Davis	C. O. Bennett	Freeman Snow	1920
747	Wayland	P. P. Showalter	Ray Roth	E. J. Eicher	1920
748	Webb	R. S. Davis	W. T. Ney	M. Foreman	1920
749	Weldon	J. F. Stevens	O. B. Monroe	W. R. Warren	1921
750	Wellman	W. S. McIntosh	L. S. Bradford	H. B. Knight	1920
751	Wellsburg	C. H. Heddeus	G. H. Geerdes	H. J. Frerichs	1920
752	Welton	G. A. Rands	Louis Toedt	J. J. Dieckman	1921
753	Wesley	Edward Kunz	Ihuo A. Gerdes	Henry Kunz	1920
754	West Bend	A. H. Bishop	E. R. Rising	A. L. Fry	
755	West Branch	G. C. Hoover	E. F. Kleineck	F. L. Pearson	1920
756	West Burlington	C. J. Envall	H. E. Norberg	F. L. Muzzy	1920
757	West Chester	J. F. Moothart	J. L. Coffey	Irwin E. Coffey	1921
758	Westfield	D. T. Connolly	Thos. Hanes	F. P. Mills	1920
759	Westgate	H. Nanholtz	W. F. Klammer	W. C. Tegtmeier	1920
760	West Liberty	J. H. Anderson	Irwin Ackins	Ray Whitacre	1920

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761	West Mitchell	George Walter	George Weiss	Henry Indra	1920
762	West Point	E. L. Trevitt	John Walljasper	Dan A. King	1920
763	West Side				
764	West Union	E. M. Phillips	W. M. Knox	W. W. Wright	1920
765	Wheatland	Joseuph G. Steiner	W. A. Templeton	Henry Guenther	1920
766	Whiting	H. W. Gibson	C. V. Easton	N. W. McBeach	1920
767	Whittemore	T. A. Swanson	R. H. Finnell	Mark Boyle	1920
768	Whitten	R. M. Hanser	C. E. Thompson	H. A. Lyon	1920
769	Willey	B. Greteman	Henry Wurzer	Geo. Boyer	1920
770	Williams	Wm. Gerber	C. M. Trumbone	John McCorley	1920
771	Williamsburg	W. F. Harris	Ed Lewis	J. N. Balstine	1920
772	Wilton				
773	Winfield	C. W. Gardner	L. M. Hofmann	C. J. Henkle	1920
774	Winthrop	A. W. Norman	L. N. Norman	E. G. Schacherer	1920
775	Wiota	C. W. McDermott	J. E. Sterner	Chas. Sherret	1920
776	Woden	J. H. Bode	M. J. Mertz	C. L. Cunningham	1920
777	Woodbine	Wells Dewell	C. D. Erlewine	Geo. W. Coe	1920
778	Woodburn	M. C. Forster	A. J. Ecklund	J. G. Wilson	1920
779	Woodward	O. M. F. Huffman	J.G. Brolsma	B. Bengston	1919
780	Woolstock	W. H. Nail	D. H. Huff	F. Smalley	1921
781	Worthington	Henry Schwegerman	John Kraus	Edward Tobin	1920
782	Wyoming	J. N. Swordes	D. A. White	J. S. Robertson	1920
783	Yale	Geo. C. Francis	H. C. Bartholow	R. E. Caslow	1920
784	Yetter	H. C. Reaman	H. J. Reaman	S. A. Hicks	1920
785	Yorktown	J. F. Beming	Otto Heizberg	J. H. Huseman	1921
786	Zearing	J. K. Laycock	G. W. Phillips	W. A. Pollock	1920
787	Zwingle	H. E. Hartman	E. C. Hughes	C. Fenton	1920

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ANNUAL REPORT

OF THE SECRETARY-TREASURER

OF THE

LEAGUE OF IOWA MUNICIPALITIES

For the Year Beginning September 1, 1918, and Ending August 31, 1919

LEAGUE OF IOWA MUNICIPALITIES

Also Copy of Laws Enacted by the 38th General Assembly Governing Fees to be paid to the League of Municipalties

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OFFICIAL DIRECTORY OF THE LEAGUE OF IOWA MUNICIPALITIES, 1919-1920

President

L. Zurmuehlen.....Mayor, Council Bluffs

Vice President

J. F. Rall.....Mayor, Cedar Rapids

Secretary-Treasurer

Frank G. Pierce.....Marshalltown

Trustees

J. M. Weidenfeller.....Councilman, Ottumwa
Wallace M. Short.....Mayor, Sioux City
Geo. A. McIntyre.....Mayor, Shell Rock

Committees

Legislation—Councilman J. E. Brindley, Ames; Attorney Ben P. Poor, Burlington; Attorney H. W. Byers, Des Moines; Attorney H. A. Willoughby, Grundy Center; Mayor James Saul, Dubuque; Attorney Frank F. Betty, Davenport; Councilman H. Michelstetter, Sioux City; City Clerk W. L. Tang, Fort Dodge; Mayor E. E. Bender, Spencer.

Utilities—Mayor R. S. McNutt, Muscatine; Councilman J. A. DeWitt, Sheldon; Councilman C. R. Temple, Waverly.

Home Rule—Mayor E. J. Quigley, DeWitt; Clerk Adrian Cross, Perry; Mayor C. J. Mackey, West Liberty.

Franchises—Mayor R. H. Munro, Fairfield; Mayor J. S. Fort, Eagle Grove; Clerk W. C. Loosbrock, Dyersville.

Paving—Councilman H. H. McCleery, Washington; Councilman E. C. Berry, Bloomfield; Mayor E. C. Edwards, Alden.

Light and Power—Councilman W. B. Eaton, Maquoketa; Councilman M. W. Van Doornick, Pella; Mayor J. B. Engel, Palo.

Sewage and Sanitation—Councilman O. Hockman, Council Bluffs; Councilman E. J. Anthony, Strawberry Point; Councilman B. J. Messer, Bettendorf.

Waterworks and Supply—City Manager J. O. Gregg, Iowa Falls; Mayor A. Mendenhall, Oskaloosa; Councilman H. A. Gunn, Colfax.

Taxation and Assessment—Councilman Geo. White, Davenport; Councilman W. B. Ogle, Waterloo; Councilman F. H. Merritt, Milford.

Judicial Decisions—Attorney David Strieff, Albia; Attorney Geo. E. Campbell, Newton; Attorney E. P. Delaney, Clinton.

Municipal Accounting—Clerk T. J. Reeves, Hawarden; Clerk A. B. Maxwell, Ames; Clerk T. E. Rhodes, New London.

Department Chairmen—Cities under commission plan, Councilman L. J. Zika, Cedar Rapids; cities under general law, Mayor P. Hixon, Tama; towns, Mayor S. V. Chenoworth, Gilman.

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MEMBERSHIP IN LEAGUE OF IOWA MUNICIPALITIES.

SEC. 694-b. (Code Supplement, 1913.) *Appropriation authorized—purposes.* Cities and towns, including cities under special charter and under the commission plan of government may by resolution appropriate money out of the general fund and pay dues in the League of Iowa Municipalities not to exceed annually the following amounts: Municipalities less than two thousand, ten dollars ($10.00); from two thousand to five thousand, twenty dollars ($20.00); from five thousand to ten thousand, thirty dollars ($30.00); from ten thousand to thirty thousand, forty dollars ($40.00); from thirty thousand to fifty thousand, fifty dollars ($50.00); all over fifty thousand, sixty dollars ($60.00); and in addition may pay the actual expenses of not more than two delegates to the meetings of such league. (35 G. A., ch. 59, sec. 1.)

SEC. 694-c. (Code Supplement, 1913.) *Accounting—reports—publication.* At the annual meeting of the league in 1913, the chief clerk of the state municipal accounting department shall meet with the league and formulate a system of accounting and reports to be adopted by the league and thereafter the league shall keep and make such accounts and reports as shall be required by said department, and the same shall be annually checked by the municipal accounting department and published in the volume of municipal accounts. (35 G. A., ch. 59, sec. 2.)

SEC. 694-a. (Code Supplement, 1913.) *Repeal.* That section six hundred and ninety-four-a (694-a), supplement to the code, 1907, be and the same is hereby repealed.

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ANNUAL FINANCIAL STATEMENT.

Financial Report of the Secretary-Treasurer for the Past Year, Showing Receipts for the Year Beginning September 1, 1918, and Ending August 31, 1919, as Reported by F. G. Pierce, Secretary-Treasurer of the League.

RECEIPTS.

Ackley	$10.00
Adel	10.00
Ainsworth	10.00
Akron	10.00
Albert City	10.00
Albia	30.00
Albion	10.00
Alden	10.00
Algona	20.00
Alta	10.00
Alta Vista	10.00
Alton	10.00
Altoona	10.00
Alvord	10.00
Ames	30.00
Anamosa	20.00
Ankeny	10.00
Arcadia	10.00
Arlington	10.00
Armstrong	10.00
Arnold's Park	10.00
Ashton	10.00
Atlantic	30.00
Aurelia	10.00
Aurora	10.00
Bagley	10.00
Bancroft	10.00
Barnes City	10.00
Barnum	10.00
Baxter	10.00
Bayard	10.00
Beaman	10.00
Bedford	10.00
Bellevue	10.00
Belle Plaine	20.00
Belmond	10.00
Bennett	10.00
Bertram	10.00
Bettendorf	10.00
Blairstown	10.00
Blanchard	10.00
Blencoe	5.00
Bloomfield	20.00
Bonaparte	10.00
Boone	40.00
Boyden	10.00
Bradgate	10.00
Brayton	5.00
Brighton	10.00
Bristow	10.00
Britt	10.00
Brunsville	10.00
Buckeye	10.00
Buffalo	10.00
Burlington	40.00
Burt	10.00
Calamus	10.00
Calmar	10.00
Calumet	10.00
Cambridge	10.00
Carlisle	10.00
Carroll	20.00
Cascade	10.00
Castalia	10.00
Castana	10.00
Cedar Falls	30.00
Cedar Rapids	50.00
Charlotte	10.00
Charles City	30.00
Charter Oak	10.00
Chatsworth	10.00
Cherokee	20.00
Clarence	10.00
Clarinda	20.00
Clearfield	10.00
Clear Lake	20.00
Clermont	10.00
Clinton	40.00
Coggon	10.00
Coin	10.00
Colesburg	10.00
Colfax	20.00
College Springs	10.00
Colo	10.00
Conrad	10.00
Coon Rapids	10.00
Correctionville	10.00
Corwith	10.00
Corydon	10.00
Council Bluffs	50.00
Cresco	20.00
Creston	30.00
Dallas	10.00
Dallas Center	10.00
Dana	10.00
Danbury	10.00
Davenport	50.00
Davis City	10.00
Dayton	10.00
Decorah	20.00
Delmar	10.00
Deloit	10.00
Delta	10.00
Des Moines	60.00
Dewitt	10.00
Dike	10.00
Dixon	10.00
Donnellson	10.00
Doon	10.00
Dougherty	10.00
Dow City	10.00
Dows	10.00
Drakeville	10.00
Dubuque	50.00
Dumont	10.00
Dunkerton	10.00
Dunlap	10.00
Durant	10.00
Dyersville	10.00
Eagle Grove	20.00
Earlham	10.00
Earling	10.00
Earlville	10.00
Early	10.00
Eddyville	10.00
Edgewood	10.00
Elberon	10.00
Eldridge	10.00
Elgin	10.00
Elkader	10.00
Elkhorn	10.00
Ellston	10.00
Emmetsburg	20.00
Epworth	10.00
Essex	10.00
Estherville	20.00
Everly	10.00
Exira	10.00
Exline	10.00
Fairfield	20.00

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RECEIPTS—Continued

Farley	10.00
Farmersburg	10.00
Farmington	10.00
Fayette	10.00
Fonda	10.00
Fontanelle	10.00
Fredericksburg	10.00
Fort Dodge	10.00
Galva	10.00
Garnavillo	10.00
Garner	10.00
Garwin	10.00
George	10.00
Gilbertville	10.00
Gilman	10.00
Gladbrook	10.00
Goldfield	10.00
Goose Lake	10.00
Goodell	10.00
Gowrie	10.00
Grand Junction	10.00
Grand Mound	10.00
Gravity	10.00
Greene	10.00
Greenfield	10.00
Griswold	10.00
Grundy Center	10.00
Guthrie Center	10.00
Guttenburg	10.00
Hamburg	20.00
Hampton	20.00
Hanlontown	10.00
Harcourt	10.00
Harlan	20.00
Harris	10.00
Hartley	10.00
Hawarden	20.00
Holstein	10.00
Hospers	10.00
Hubbard	10.00
Hull	10.00
Humboldt	20.00
Huxley	10.00
Imogene	10.00
Independence	20.00
Indianola	20.00
Iowa City	40.00
Iowa Falls	20.00
Ireton	10.00
Jamaica	10.00
Jefferson	20.00
Jewell Junction	10.00
Kanawha	10.00
Kenwood Park	10.00
Keokuk	40.00
Keota	10.00
Keystone	10.00
Kimballton	10.00
Kingsley	10.00
Kirkman	10.00
Kiron	10.00
Klemme	10.00
Knierim	10.00
Knowlton	10.00
Lacona	10.00
Ladora	10.00
Lake Mills	10.00
Lake View	10.00
Lamoni	10.00
Lamont	10.00
Laporte City	10.00
Larchwood	10.00
Lawton	10.00
Le Mars	30.00
Lenox	10.00
Leon	10.00
LeRoy	10.00
Lidderdale	10.00
Lime Springs	10.00
Lincoln	10.00
Linn Grove	10.00
Liscomb	10.00
Littleport	10.00
Livermore	10.00
Lohrville	10.00
Lone Tree	10.00
Lost Nation	10.00
Lovilla	10.00
Lowden	10.00
Luana	10.00
Luther	10.00
Lytton	10.00
Madrid	10.00
Magnolia	10.00
Mallard	10.00
Manning	10.00
Marcus	10.00
Mason	10.00
Mapleton	10.00
Maquoketa	20.00
Marathon	10.00
Marengo	20.00
Marion	20.00
Marshalltown	40.00
Mason City	40.00
Maurice	10.00
Maxwell	10.00
Maynard	10.00
McGregor	10.00
McIntyre	10.00
Mechanicsville	10.00
Mediapolis	10.00
Melbourne	10.00
Melcher	10.00
Melvin	10.00
Meriden	10.00
Meservey	10.00
Middletown	10.00
Miles	10.00
Milford	10.00
Milton	10.00
Minden	10.00
Missouri Valley	20.00
Mitchellville	5.00
Monona	10.00
Monticello	20.00
Montrose	5.00
Morning Sun	10.00
Morrison	10.00
Moulton	10.00
Mt. Ayr	10.00
Mt. Pleasant	20.00
Mt. Union	10.00
Mt. Vernon	10.00
Murray	10.00
Muscatine	40.00
Nashua	10.00
Neola	10.00
Nevada	20.00
New Albin	10.00
Newell	10.00
New Hampton	20.00
New Hartford	10.00
New Liberty	10.00
New London	10.00
New Sharon	10.00
Newton	30.00
New Vienna	10.00
Nichols	10.00
Nodaway	10.00
Northboro	10.00
North English	10.00
Nora Springs	10.00
North McGregor	10.00
Northwood	10.00
Norwalk	10.00
Norway	10.00
Ocheyedan	10.00
Odebolt	10.00
Oelwein	30.00

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RECEIPTS—Continued

Schaller	10.00
Schleswig	10.00
Sheffield	10.00
Shelby	10.00
Sheldahl	10.00
Sheldon	20.00
Shell Rock	10.00
Shenandoah	30.00
Silver City	10.00
Sioux City	50.00
Sioux Center	10.00
Sioux Rapids	10.00
Readlyn	10.00
Reinbeck	10.00
Rembrandt	10.00
Remsen	10.00
Ricketts	10.00
Ringsted	10.00
Riverside	10.00
Prairie City	10.00
Prescott	10.00
Preston	10.00
Protivin	10.00
Rake	10.00
Ralston	10.00
Randolph	10.00
Riverton	10.00
Rock Rapids	20.00
Rock Valley	10.00
Rockwell City	10.00
Roland	10.00
Rudd	10.00
Runnells	10.00
Russell	10.00
Ruthven	10.00
Ryan	10.00
Sabula	10.00
Sac City	20.00
Sanborn	10.00
Ogden	10.00
Olds	10.00
Olin	10.00
Onawa	20.00
Onslow	10.00
Orange City	10.00
Orient	10.00
Oskaloosa	40.00
Ossian	10.00
Ottumwa	30.00
Oxford	10.00
Pacific Junction	10.00
Palo	10.00
Panama	10.00
Paullina	10.00
Pella	20.00
Perry	30.00
Pierson	10.00
Pleasantville	10.00
Plymouth	10.00
Pocahontas	10.00
Pomeroy	10.00
Postville	10.00
Smithland	10.00
Solon	10.00
Spencer	20.00
Spillville	10.00
Spirit Lake	10.00
Stanhope	10.00
Stanton	10.00
State Center	10.00
Stockton	10.00
Storm Lake	20.00
Story City	10.00
Stratford	10.00
Strawberry Point	10.00
Stuart	10.00
Sully	10.00
Sumner	10.00
Sutherland	10.00
Swea City	10.00
Tama	10.00
Thompson	10.00
Thor	10.00
Tingley	10.00
Tipton	20.00
Toledo	10.00
Traer	10.00
Treynor	10.00
Tripoli	10.00
Union	10.00
Vail	10.00
Van Horn	10.00
Van Meter	10.00
Varina	10.00
Victor	10.00
Villisca	20.00
Vinton	20.00
Wadena	10.00
Walcott	10.00
Walker	10.00
Wall Lake	10.00
Walnut	10.00
Wapello	10.00
Washington	20.00
Waterloo	50.00
Waukon	20.00
Waverly	20.00
Webster City	5.00
Wellman	10.00
Wellsburg	10.00
Wesley	10.00
West Branch	10.00
West Liberty	10.00
West Point	10.00
What Cheer	10.00
Wheatland	10.00
Whiting	10.00
Winfield	10.00
Winterset	20.00
Winthrop	10.00
Woodward	10.00
Worthington	10.00
Total Receipts	$5,520.00

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DISBURSEMENTS.

September	1	Overdraft	$ 78.49
September	3	Postmaster, 1,000 1-cent stamps	10.00
September	5	F. G. Pierce, salary August, 1918	150.00
September	7	Municipal Pub. Co., 3,910 A. M., September	195.00
September	18	Geo. Gallarno, expense auditing books secretary	4.00
September	20	F. G. Pierce, expense Ames meeting	15.71
September	29	Board of Conciliation, organization expense	313.00
October	1	F. G. Pierce, salary September, 1918	150.00
October	2	J. C. Long, expense Ames meeting	24.68
October	3	Municipal Pub. Co., 3,910 magazines, October	195.50
November	1	F. G. Pierce, salary October, 1918	150.00
November	1	Municipal Pub. Co., 3,821 magazines, November	191.05
November	9	Guy Tomlinson, expense Board of Conciliation	15.67
November	8	Thos. J. Bray, expense Board of Conciliation	5.84
November	8	F. G. Pierce, expense Board of Conciliation	13.82
November	23	G. J. Tomlinson, expense Board of Conciliation	15.62
November	23	H. B. Miller, printing bills	144.65
December	2	F. G. Pierce, salary November, 1918	150.00
December	2	Municipal Pub. Co., 3,910 magazines, December	195.50
December	2	F. G. Pierce, trip to Des Moines	12.52
December	14	F. G. Pierce, expense Legislative Committee	17.93
December	18	Ben P. Poor, expense Legislative Committee	19.57
December	19	Geo. A. McIntyre, expense Legislative Committee	16.23
December	19	J. F. Rall, expense Legislative Committee	14.20
December	30	Frank F. Betty, Legislative Committee	18.00
1919			
January	3	F. G. Pierce, salary December, 1918	150.00
January	3	Municipal Pub. Co., 3,910 magazines, January	195.50
January	9	F. G. Pierce, expense two meetings Des Moines	38.68
January	9	J. F. Rall, expense Des Moines, December 6, 7	16.30
January	11	B. P. Poor, expense Des Moines	22.57
January	13	Frank F. Betty, expense Legislative Committee	18.00
January	13	J. F. Ford, expense Legislative Committee	12.20
January	13	James Saul, expense Des Moines	21.70
January	17	Postmaster, 2,000 3-cent envelopes	63.08
January	18	J. E. Brindley, expense Legislative Committee	22.39
January	20	F. F. Betty, Legislative Committee	18.00
January	20	B. P. Poor, expense Legislative Committee	16.50
January	20	J. F. Ford, expense Legislative Committee	12.20
January	21	J. F. Rall, expense Legislative Committee	17.20
January	24	J. E. Brindley, expense Legislative Committee	17.00
January	24	James Saul, expense Legislative Committee	23.04
January	23	H. A. Willoughby, expense Legislative Committee	8.45
January	24	Geo. A. McIntyre, expense Legislative Committee	33.53
January	24	F. G. Pierce, expense Legislative Committee	47.89
February	1	Municipal Pub. Co., 3,728 magazines, February	186.40
February	1	F. G. Pierce, salary January, 1919	150.00
February	17	J. F. Rall, expense Legislative Committee	24.65
February	18	F. G. Pierce, Des Moines trip	33.81
February	19	Ben P. Poor, expense Legislative Committee	19.06
February	27	Frank F. Betty, expense February 13, 14	28.00
February	27	James Saul, expense Des Moines	25.85
February	27	H. A. Willoughby, expense Des Moines	8.30
February	28	G. A. McIntyre, expense Des Moines	23.13
March	1	F. G. Pierce, salary February, 1919	150.00
March	4	Municipal Pub. Co., 3,728 magazines, March	186.40
March	13	Ben P. Poor, expense Des Moines, March 7	16.32
April	2	Municipal Pub. Co., 3,728 magazines, April	186.40
April	3	J. E. Brindley, expense Legislative Committee	40.50
April	3	H. A. Willoughby, expense Legislative Committee	10.70
April	3	F. G. Pierce, salary March	150.00
April	28	J. E. Brindley, expense Legislative Committee	25.00
May	1	F. G. Pierce, salary April, 1919	150.00
May	10	Municipal Pub. Co., 3,728 magazines, May	186.40
June	1	F. G. Pierce, salary May, 1919	150.00
June	7	Postmaster, 100 3-cent, 200 1-cent stamps	5.00
June	8	Municipal Pub. Co., 3,728 magazines, June	186.40
June	30	Postmaster, 1,000 1-cent envelopes	12.12
July	2	F. G. Pierce, salary June, 1919	105.00
July	2	Municipal Pub. Co., 3,728 magazines, July	186.40
July	2	B. P. Poor, expense Cedar Rapids	8.50
July	21	Postmaster, 2,000 No. 13 2-cent envelopes	43.52
July	22	Postmaster, 1,000 return cards	20.00
August	2	F. G. Pierce, salary July	150.00
August	6	Marshall Print, printing	25.52
August	27	Postmaster, 1,000 1-cent envelopes	12.10
		Total disbursements	$ 5,422.14

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